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EXTRAORDINARY

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

NOTIFICATION

(CHARTERED ACCOUNTANTS)

New Delhi, 18th September, 1951.

No. 14-CA(2)/51.—In pursuance of sub-section (3) of Section 19 of the Chartered Accountants Act, 1949, the list of members of the Institute of Chartered Accountants of India as on the 1st day of April, 1951, is hereby published for general information:—

EXPLANATORY NOTES

There are two classes of members, viz. FELLOWS and ASSOCIATES. Fellows and Associates are entitled to use the letters "F.C.A." and "A.C.A." respectively after their names.

'F' after a member's name denotes Fellow and 'A', Associate. The date following 'F' is the date of election to Fellowship and the date following 'A' is the date of admission to Associateship. The number in brackets at the end indicates Membership Number of the member concerned.

A dagger (†) before a member's name indicates that the member is not in practice.

The names of Chartered Accountants' firms only are given in italics. In brackets are shown the names of the partners only of the respective Chartered Accountants' firms.

Members who are employed by a firm of Chartered Accountants are described as 'with' that firm.

Members who are employed by a concern other than a firm of Chartered Accountants are described as 'C/O' that concern.

The first list has been arranged alphabetically and the second list has been arranged topographically according to Regions.

ALPHABETICAL LIST OF MEMBERS AND FIRMS

ABDUL, MANNAN S., G.D.A., A. (1.7.49), F. (16.8.49), Churiwala, Gali Jute Wallee, Delhi. (377)

ABHYANKAR (B.C.) & Co., (B. C. Abhyankar and V. G. Paranjpe), 3rd Floor, 35-36, All Chambers, Meadows Street, Fort, Bombay, also at Poona and Sangli.

ABHYANKAR BHALCHANDRA CHINTAMAN, G.D.A., A. (1.7.49), F. (16.8.49), B. C. ABHYANKAR & Co., 3rd Floor, 35-36, All Chambers, Meadows Street, Fort, Bombay. (171)

ABHYANKAR, GOVIND SHRIDHAR. B.A., LL.B., G.D.A., A. (25.12.49), F. (23.3.50), Meadows House, Meadows Street, Fort, Bombay. (1642)

- ABIDEEN, I. *ZAINUDDIN, B.A., A. (21.3.50), A. M. UBAIDULLA & Co., 5, Marakayya Labbal St., Harbour Dn., Madras—1. (1665)
- ACHARYA, GAJENDRA PRASAD, B.Sc., G.D.A., A. (1.7.49), F. (12.3.50), 121, Chitta Ranjan Avenue, Calcutta—7. (837)
- †ACHARYA, SATYA KUMAR, B.Sc., B.Com., A. (8.10.50), C/o M. K. Acharya Esq., 37, Dwarijungle Road, P. O. Bhadrakali, Dt. Hooghly. (1877)
- †ADAGRA, D.R., B.Sc., A. (21.9.49), Muncharam Building, 394, Grant Road, Bombay—7. (1599)
- †ADARBAD, RUSTOM NAVROAZ, G.D.A., A. (1.7.49), F. (29.3.51), Income-tax Officer, C/o Income-tax Offices, Mirzapur Road, Lal Darwaja, Ahmedabad. (73)
- ADENWALLA (N.D.) & Co., (N. D. Adenwalla), 418, Chotalal Bhuwan, Kalbadevi Road, Bombay.
- ADENWALLA, NARIMAN DADABHOY, G.D.A., A. (1.7.49), F. (16.8.49), N. D. ADENWALLA & Co., 418, Chotalal Bhuwan, Kalbadevi Road, Bombay. (198)
- ADIMOORTHY, DHUPAGUNTA, S., B.A., A. (1.7.49), L. SIVARAM & Co., 36, Khansamettu Street, Madurai. (1437)
- ADVANI, GOVIND PRITAMDAS, B.Com., A. (7.11.50), "Oceana", 214, Marine Drive, Bombay. (1886)
- †ADVANT, ANANT GANGADHAR, B. Com., A. (1.7.49), 'Shantaprasad', Plot No. 67, 1st Lane, Hindu Colony, Dadar, Bombay—14. (857)
- AFZAL BANERJEE & CO., (S. A. Afzal and J. N. Banerjee), 1/1, Vansittart Row, Calcutta—1.
- AFZAL SYED AHMED, F.S.A.A., A. (1.7.49), AFZAL BANERJEE & CO., 1/1 Vansittart Row, Calcutta. (446)
- AGARWAL, KAILASHI LAL, B.Com., LL.B., A. (25.8.49), KAILASH & Co., Kokila Market, Kinari Bazar, Agra. (1582)
- AGARWAL, NARAINLAL, B.A., G.D.A., A. (1.7.49), NARAINLAL AGARWAL & Co., 58-60, Vithalwadi, Kalbadevi Road, Bombay. (376)
- AGARWAL, PITAM CHAND, B.Com., A. (1.7.49), C/o Kamal & Co. (ur), Ltd., Post Box No 301, Kashmere Gate, Delhi. (1017)
- AGARWAL (P.D.) & Co., (P. D. Agarwal), 39-24, Meston Road, Kanpur.
- AGRAWAL PRABHU DAYAL, B.Com., LL.B., A. (30.5.50), P. D. AGARWAL & Co., 39-24, Meston Road, Kanpur. (1750)
- †AGARWAL, SARDARI LAL, M.A. (Econ.), B.Com., A. (23.1.50), C/o P. B. No. 17, New Delhi. (1649)
- AGARWALA, DWARKA PRASAD, B.Com., LL.B., A. (6.2.51), 309, Kanhaiya Buildings, Belanganj, Agra. (1946)
- AGARWALA (K.B.L.) & Co., (K. B. L. Agarwala), 70, Kanhaiya Buildings, Raja-ki-Mandi, Agra.
- AGARWALA, KUNJ BEHARI LAL, B.Com., LL.B., A. (1.7.49), K. B. L. AGARWALA & CO., 70, Kanhaiya Buildings Raja-ki-Mandi, Agra. (1190)
- AGASHIVALA, JASVANTLAL VURJIVANDAS, A. (1.7.49), F. (11.12.50), DALAL, DESAI & KUMANA, Mherwan Building, Sir Phirozshah Mehta Road, Fort, Bombay. (992)
- AGGARWAL (S.D.) & Co., (S. D. Aggarwal), Jagadhari (Dist. Ambala).
- AGGARWAL, SUKH DEV, B.A. (Com), A. (21.4.50), S. D. AGGARWAL & CO., Jagadhri, Dist Ambala. (E. P. R.). (1702)
- AHMED B. KHAN & Co., (Ahmed B. Khan and Adamji P. Peerbhoy), 67-69, Dada Manzil, Mohamedali Road, Bombay—3.
- AHMED, MAHOMMED IBRAHIM, B.A., A.S.A.A., A. (20.3.51), Basera, Azam-pura, Hyderabad (Dn.). (1974)
- AHMED N. LILANI & Co., (Ahmed N. Lilani), Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mohamedali Road, Bombay—3.
- AHUJA (H.S.) & Co., (Harbans Singh), 17, Regal Building, New Delhi.
- †AHUJA, KARAM NARAIN, A. (28.12.50), House No. 5565, Street No. 75, Ragarpura, Karol Bagh, Delhi. (1928)
- AILAWADI (R.D.) & Co., (Ram Das Ailawadi), Bombay Mutual Annexe, 2nd Floor Room No. 19-A, 17, Gunbow Street. Hornby Road, Fort, Bombay—1.

- ALLAWADI, RAM DAS, G.D.A., A. (1.7.49), F. (16.8.49), R. D. ALLAWADI & Co., Bombay Mutual Annexe, 2nd Floor, Room No. 19-A, 17, Gunbow Street, Hornby Road, Fort, Bombay—1. (146)
- AIYAR & Co., (P. S. N. Aiyar & T. S. Rajagopalan), Lakshmi Buildings, Connaught Circus, New Delhi. also at Madras and Karaikudi.
- AIYAR ARJUN K. S. B.Com., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), K. S. AIYAR & Co., 49, Apollo Street, Fort, Bombay—1. (79)
- AIYAR, BHARAT KALYAN SUBRAMANI, A. (1.7.49), F. (16.8.49), K. S. AIYAR & Co., East & West Building, 49, Apollo Street, Fort, Bombay—1. (78)
- AIYAR, B. P. JAYARAMA, G.D.A., A. (1.7.49), F. (18.7.50), 6, Radha Krishnan Street, Thyagaraya Nagar, Madras. (495)
- †AIYAR, GANGADHARAIYAR VENKATACHALA, G.D.A., A. (1.7.49), 24-A, Ishwar Ganguly Street, Kalighat, Calcutta—26. (399)
- AIYAR (K.S.) & Co., (Bharat K. S. Aiyar, Arjun K. S. Aiyar, and S. A. Aiyar), East & West Building, 49, Apollo Street, Fort, Bombay—1.
- AIYAR, PAPANASAM NARAYANASWAMI SWAMINADHAN, B.A., G.D.A., A. (1.7.49) F. (16.8.49), "Krishna Bhawan", Sandhurst Bridge, Bombay—4 (61)
- AIYAR (R.V.) & Co., (R. V. Aiyar), 14, Bentinck Street, Calcutta—1.
- AIYAR, RAMAKRISHNA VENKATARAMA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), R. V. AIYAR & Co., 14, Bantlinck Street, Calcutta—1. (366)
- AIYAR, SHANKAR ARJUN, B.A. (Hons.), A.S.A.A., A. (1.7.49), K. S. AIYAR & Co., East & West Building, 49, Apollo Street, Fort, Bombay. (1268)
- AIYAR (V.S.) & Co., (A. V. Subrahmanyam and S. Parasuraman), No. 363, Esplanade, Madras—1.
- †AIYAR, VENKATARAMAN S., B.A. (Com.), A. (15.12.49), Probationary Income-tax Officer, Central Government Building, P.O. Queens Road, Bombay—1. (1631)
- AIYAR (V. SANKAR) & Co., (V. Sankaran), Scindia House, Connaught Circus, New Delhi.
- AIYAR, K. VENKATACHALAM, B.A., A. (24.1.51), K. VENKATACHALAM AIYER & Co., Sri Niketan, Chettikulangara, Trivandrum (Travancore). (1942)
- AIYER, V. NARAYANA, B. A., A. (11.7.50), "Magan Vihar", 1st Floor Matunga, G.I.P., Bombay—19. (1794)
- ALLBLESS (R.B.) & Co., (R. B. Allbless and R. S. Mama), 14, Western India House, Sir Phirozshah Mehta Road, Fort, Bombay—1.
- ALLBLESS, RUSTOMJI BEJONJI, G.D.A., A. (1.7.49), F. (16.8.49), R. B. ALLBLESS & Co., 14, Western India House, Sir Phirozshah Mehta Road, Fort, Bombay—1. (218)
- ALMEIDA, PIUS MICHAEL, A. (1.7.49), CHHOTALAL H. SHAH & Co., Bharucha Buildings, 1st Floor, Princess Street, Bombay. (1055)
- ALUR, B.N., G.D.A., A. (25.12.49), F. (23.3.50). Malmaddi, Dharwar. (1643)
- AMBALAL PATEL & Co., (A. K. Patel), 4th Floor, Medows House, Medows Street, Fort, Bombay.
- AMBALAL THAKKAR & Co., (A. S. Thakkar), East & West Building, 49, Apollo Street, Fort, Bombay.
- AMBEKAR (W. G.) & Co., (W. G. Ambekar), Ayachit Road, Mahal Nagpur City.
- AMBEKAR, WAMAN GANESH. M.A., B.Com., A. (1.7.49), W. G. AMBEKAR & Co., Ayachit Road, Mahal, Nagpur City. (1129)
- AMIN, APAJI BAVAJI, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), APAJI AMIN & Co., 3120/2, Gandhi Road, Ahmedabad. (127)
- AMIN, JASHBHAI BAVAJIBHAI, G.D.A., A. (1.7.49), F. (16.8.49), APAJI AMIN & Co., 14, Hamam Street, Fort, Bombay. (222)
- AMIN, YOGENDRA CHUMBHAI, A. (16.12.49), DALAL & SHAH, No 49-55, Apollo Street, Fort. Bombay. (1634)
- †AMRITHALINGAM, NAGAR SUNDARESA, G.D.A., A. (1.7.49), F. (16.8.49), "Rajasthan", No. 1, Sundara Mudali Street, Vinayakapuram, Madras—6. (694)

- ANANDAM (M.) & Co., (M. Anandam), 29, Hyderbasti, Secunderabad (Dn.).
- ANANDAM, MAMIDIPUDI, B.A., A. (1.7.49), F. (1.12.50), M. ANANDAM & Co., 29, Hyderbasti, Secunderabad (Dn.) (858)
- ANAND GOPAL, B.A. (Com.), A. (28.11.50) with V. SAHAI & Co., 36/G, Connaught Circus, New Delhi. (1909)
- †ANANTHAKRISHNAN, L.N., B.Sc., A. (1.7.49), 209-A, Landsdowne Road, Extn., Rashbehari Avenue, Calcutta. (1001)
- ANANTHAKRISHNAN, S., B.A., A. (1.7.49), F. (5.8.50), S. A. KRISHNA & Co., 11, Bottawalla Building, Elphinstone Circle, Fort, Bombay. (803)
- ANANTHAM & Co., (S. A. P. Swamy), Main Road, Berhampur. (Ganjam Dt.)
- ANANTHANARAYANAN, NURANI NAGANATHAN, A. (1.7.49), F. (12.3.50), 32, Alarmelumangapuram, Mylapore, Madras. (641)
- ANANTHARAMAN, R., B.A., G.D.A., A. (1.7.49), F. (11.11.49), 32, Alarmelumangapuram, Mylapore, Madras. (469)
- ANANTHA RAO, SAKHAREPATAM, G.D.A., A. (1.7.49), 23, Annayappa Block, Palace Guttahalli, Malleswaram Post, Bangalore—3. (846)
- †ANDERSON, JOHN, C.A. (Scor.), A. (1.7.49), with A. F. FERGUSON & Co., Allahabad Bank Buildings, Appollo Street, Bombay. (1391)
- ANNADHANAM, K., G.D.A., A. (1.7.49), F. (30.3.50), S. VAIDYANATH AIYAR & Co., 4, Kashmere Gate, Delhi. (757)
- APAJI AMIN & Co., (A. B. Amin, J. B. Amin and K. V. Patel), 14, Hamam Street, Fort, Bombay, also at Ahmedabad and Baroda.
- APTE, GOPAL DATTATRAYA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), New Kitab Building, Laxmi Road, Poona—2. (253)
- †ARAS, DIGAMBAR YESWANT, A. (1.7.49), C-7, Model House, Proctor Road, Girgaum, Bombay—4. (698)
- ARGADE & BHAGWAT, (Sham Ganesh Argade and Trimbak Narayan Bhagwat), Crescent Chambers, Tamarind Lane, Fort, Bombay, also at Hyderabad (Dn.).
- ARGADE, SHAM GANESH, A. (1.7.49), ARGADE & BHAGWAT, Crescent Chambers, Tamarind Lane, Fort, Bombay. (1412)
- ARORA, ANOOP LAL, G.D.A., A. (1.7.49) F. (16.8.49), Hospital Road, Ludhiana. (126)
- ARORA, GIAN DEV, A. (1.7.49), with S. P. CHOPRA & Co., "F" Block, Connaught Place, New Delhi. (1230)
- †ARRATOON, ALFRED ERNEST, A. (1.7.49), with LOVELOCK & LEWES, 4, Lyons Range, Calcutta. (1032)
- ARTHUR, ROBERT SCOTT, A. (1.7.49), F. (16.8.49), with LOVELOCK & LEWES, 4, Lyons Range, Calcutta. (311)
- ARUNAJATAL, PANCHAPAKESA, G.D.A., A. (1.7.49), 102-A, Thayar Sahib Street, General Patters Road, Mount Road, Madras—2. (184)
- ASHAR, GIRDHARLAL POPAT, G.D.A., A. (1.7.49), F. (16.8.49), Madhu Kunj, Opp. Civil Hospital, Jalagaon, East Khandesh. (594)
- ASHTON, JOHN, A. (1.7.49), F. (12.3.50), FRASER & ROSS, Dare House, Post Box No. 1352, Madras. (614)
- †ASLI, PESTONJI KUVIRJI, B.Com., G.D.A., A. (1.7.49), Flat No. 9, Gool Mahal, Sleater Road P.O. Grant Road Bombay—7. (627)
- †ASWATHANARAYANA RAO, B., A. (27.7.50), 44, 3rd Main Road, Chamarajpet, Bangalore. (1814)
- AUGRA (FRAMROZE S.) & Co., (F. S. Augra and A. S. Madon), Esplanade Mansions, Esplanade Road, Fort, Bombay.
- AUGRA, FRAMROZE SORABJI, A. (1.7.49), F. (16.8.49), A. S. Madon & Co., Esplanade Mansions, Esplanade Road, Fort, Bombay. (39)
- †AVASIA, HOM FRAMJI, G.D.A., A. (1.7.49), Tardeo Terrace, Tardeo Road, Bombay—7. (450)
- †AYYANGAR, R. RAJAGOPALA, B.A., A. (18.5.50), 5/23, Edward Elliotts Road Mylapore, Madras—4. (1734)
- AYYAR, A. RAMASWAMY, B.A., G.D.A., A. (1.7.49), K. S. SAMBIAH & Co., "Savithri Nivas", Opposite Municipal Office, Puthur, Tiruchirapalli. (479)

- AYYAR, K N BALAKRISHNA, BA, LT, A (4750), Looville, Coonoor RS (Nilgiris) (1776)
 AYYAR, KRISHNA RAMALINGA, BA, A (24849), MENON & AYYAR, Raja Street, Coimbatore (1581)
 AYYAR, M R BALASUBRAHMANYA, A (1749), 12, Vellalar Sannadhi Street, Mayuram (1563)
 †AYYAR, P R NEELAKANTA, BSc, A (1749), D 6/3, Canal Road, Calcutta—22 (1074)
 †AYYAR, S SRIKRISHNA, BSc, A (171049), with V SANKAR AIYAR & Co., Deepak Mahal, 4th Floor, Marine Drive Bombay (1612)
 AYYENGAR, KUPPUSWAMI RAMAKRISHNA, GDA, A (1749), F (28150), 9, Sundaramier Street, Dharapuram, Coimbatore Dt (475)
 BABUBHAI A PARIKH & Co., (B A Parikh), 1st Floor Fatwa Chawl Zaveri Bazar Bombay—2
 BABUR, GHANSHYAMDAS HARKISHANDAS, BA, LLB, GDA A (1749), F (16849), Bombay Mutual Annexe, 3rd Floor, Gunbow Street Fort, Bombay—1 (333)
 †BAFNA, SHANTI CHANDRA, BCom, A (261149) 71, Jawaharnagar, Goregaon, Bombay (1623)
 BAGADTHEY, VASANT PANDURANG, A (1749), CHHOTALAL H SHAH & Co, Bharucha Buildings, 1st Floor, Princess Street, Bombay—2 (1130)
 BAGAI & Co (S R BAGAI), 1934, Burn Eastion Road Delhi
 BAGAI, SITA RAM BA (Com), A (1749) BAGAI & Co, 1934 Burn Eastion Road, Delhi (1198)
 BAGCHI, HIRONMOY BSc, A (1749), F (16849) ROY & BAGCHI, 8/2, Hastings Street, Calcutta (804)
 BAGRODIA & Co, (V Bagrodia), 33 Netaji Subhas Road, Calcutta
 BAGRODIA VISHWANATH, BCom, A. (21350), BAGRODIA & Co 33 Netaji Subhas Road, Calcutta, (1673)
 BAHU HANS RAJ, GDA, A (1749) B D. GARGIYA & Co, Kothari Bhawan Opposite Bhawani Talkies, Jaipur City (1138)
 BAHRI DEV RAJ, GDA, A (1749), F (16849), 9 Egerton Road Anjab Association Club, Lahore (242)
 BAHRI (P.N.) & Co, (PN Bahri), 15 Rajpur Road, Dehra Dun
 BAHRI, PARMA NAND, GDA, A (1749), F (16849), P N BAHRI & Co., 15, Rajpur Road, Dehra Dun (256)
 BAJAN VARIMAN BURJORJI, BCom GDA, A (1749) F (16849), DAMANIA PANDEY & BAJAN Navasari Building 240 Hornby Road, Fort, Bombay (86)
 †BAJAN SORAB BURJORJI BCom, CDA A (1749) C/o The Indian Hotel's Co, Ltd, Taj Mahal Hotel, Bombay (516)
 BAL GANAN RAM CHANDRA A (1749), BAL & PATANKAR 48, Budhwar Peth, Poona—2 (1207)
 BAL & PATANKAR (G R BAL and M K Patankar) 48 Budhwar Peth, Poona—2
 BALAGANGADHARAN RAMADAS A (1749) F (13151) No 2 Norton First Lane, Mandaveli PO, Madras (867)
 BALASUBRAMANIAN A, A (1749), Chidambaram S Arcot Dt (1066)
 BALASUBRAMANIAN G, A (1749), F (15849) Kalvanapuram Tennur, Tiruchirappalli (541)
 BALASUBRAMANIAN RAJAGOPALA BA A (131150) 21 Venkatarama Naidu Street Perambur, Madras—11 (1996)
 †BALASUBRAMANYAN V BA A (1749), 114, Andar Street, Tiruppaluam PO Trichinopoly (674)
 BALSARI BAKUL UMEDRAM BCom, A (1749) G/42, Tara Baug Estate, Charni Road Bombay—4 (1422)
 BALUBHAI P BHATT & Co (B P Bhatt) Shri Krishna Nivas, Post Office Lane, Kalbadevi, Bombay—2
 BAM PESI N, A (1749) M K DANDEKER & Co 16, Moore Street, Second Line Beach, Madras—1 (1159)

- BAMBOAT, MINOCHER NADIRSHAW, G.D.A., A. (1.7.49), Old Agiary Compound, Forjet St., Gowalla Tank, Bombay. (545)
- BAMJEE, MINOO NAWROJEE, B.Com., A. (1.7.49), 26/C, Napean Sea Road, Bombay. (1476)
- BANAJI (H. S.) & Co., (H. S. Banaji), Prospect Chambers, 1st Floor, Hornby Road, Fort, Bombay.
- BANAJI, HOMI SORABJI, A. (1.7.49), H. S. BANAJI & Co., Prospect Chambers, 1st Floor, Hornby Road, Fort, Bombay. (834)
- †BANDYOPADHYAY, HIRAN KUMAR, B.A., A. (1.7.49), Agricultural Income-tax Officer, Malda Range, Malda (369)
- BANDYOPADHYAY, KALIPRASANNA, M.A., G.D.A., A. (1.7.49), F. (16.8.49), BASU BANERJEE & Co., 8/2, Hastings Street (Third Floor), Calcutta. (293)
- BANDYOPADHYAY, KANU GOPAL, B.Com., A. (1.7.49), K. G. BANERJI & Co., 1/2, Rash Bagan Lane, P.O. Bellaghata, Calcutta. (1034)
- BANDYOPADHYAY, RADHARAMAN, B.Com., A. (1.7.49), F. (11.12.50), P-5, Canning Street, Calcutta (855)
- BANERJEA, AJIT KUMAR, B.Sc., B.Com., A. (1.7.49), F. (16.8.49), 159, Raja Dinendra Street, Shambazar, Calcutta. (871)
- BANERJEA, ROY CHOUDHURY & Co., (S. N. Banerjee, J. N. Roy Choudhury & A Chatterjee), 10, Old Post Office Street, Calcutta—1.
- BANERJEA (S. N.) & Co. (S. N. Banerjee, Amalendu Chatterjee & D. K. Banerjee), 10, Old Post Office Street Calcutta—1.
- BANERJEA SACHINDRA NATH, M.A., G.D.A., A. (1.7.49), F. (16.8.49), S. N. BANERJEA & Co., 10, Old Post Office Street, Calcutta. (12)
- BANERJEE, AJIT KUMAR, B.Com., A. (1.7.49), D. P. CHATTERJEE & Co., 10, Old Post Office Street, Calcutta. (1154)
- †BANERJEE, ANANDA GOPAL, M.A., B.Com., A. (12.7.50), C/o National Bank of India Ltd, 19, Netaji Subhas Road, Calcutta—1. (1797)
- BANERJEE (D. N.) & Co., (D. N. Banerjee), 42, Chowringhee Road, Calcutta.
- BANERJEE, DHIRENDRA NATH, F.S.A.A., A. (1.7.49), F. (16.8.49), D. N. BANERJEE & Co., 42, Chowringhee Road, Calcutta. (417)
- BANERJEE, DILIP KUMAR, B.Com., A. (8.12.50), S. N. BANERJEA & Co., 10, Old Post Office Street, Calcutta—1. (1915)
- BANERJEE (J. N.) & Co., (J. N. Banerjee), 1/1, Vansittart Row, Calcutta—1.
- BANERJEE, JATENDRA NATH, B.Com., A. (1.7.49), J. N. BANERJEE & Co., 1/1, Vansittart Row, Calcutta—1. (1113)
- BANERJEE (K. M.) & Co., (K. M. Banerjee), 34, Ghose Lane, Calcutta—6.
- BANERJEE, KISHORI MOHAN, A. (26.5.50), K. M. BANERJEE & Co., 34, Ghose Lane, Calcutta—6. (1743)
- BANERJEE, MRITYUNJAY, B.Com., A. (3.3.51), Vill & P.O. Ghola, Distt. 24-Parganas. (1966)
- BANERJEE, NRIPENDRA NATH, B.Com., A. (15.5.50), 1-B, Old Post Office Street, Ground Floor, Room No 1, Calcutta—1. (1716)
- BANERJEE, PRAVAT CHANDRA, A. (13.1.51), 52-A, Hazra Road, Ballygunge, Calcutta—19. (1937)
- BANERJEE, PROFULA SANKAR, B.Sc., G.D.A., A. (1.7.49), F. (16.3.49), DAY & Co., 7, Dinoo Lane, P.O. Kadamtala, Howrah. (506)
- †BANERJI, ASOKA PROKASH, G.D.A., A. (1.7.49), Pir Jajil, Lucknow. (615)
- BANERJI (H.) & Co., (H. Banerji), 8/16, Russa Road Kalighat, Calcutta—26.
- BANERJI H., A. (1.7.49), F. (16.8.49), H BANERJI & Co., 8/16, Russa Road, Kalighat, Calcutta—26. (1568)
- BANERJI (K. G.) & CO., (K. G. Bandyopadhyay), 1/2, Rash Bagan Lane, P.O. Bellaghata, Calcutta—10.
- BANERJIE (S. C.) & CO., (S. C. Banerjee), 21-A, Canning Street, Calcutta—1.
- BANERJIE, SUDHINDRA CHANDRA, B.A., A. (10.5.50), S. C. BANERJIE & CO., 21-A, Canning Street, Calcutta—1. (1710)
- †BANIK, AMARENDRA KISHORE, B.COM., A. (6.1.50), C/O Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road, Calcutta. (1651)

- BANSAL, BISHAN DAS, B.A., B.COM., A. (29.6.50), Karmon Deori, Amritsar. (1774)
- +BANSAL, RAM KANWAR, B.A., (COM.), A. (1.7.49), Additional Secretary, Modi Vanaspati Mfg. Co., Modinagar, Dist. Meerut. (998)
- BAPASOLA, ERUCH JEHangIR, M.COM., A. (1.7.49), Cassinath Bungalow, 24, Napean Sea Road, Bombay—6. (1378)
- +BARDALAI, KIRAN CHANDRA, B.COM., A. (1.7.49), Chief Auditor of Co-operative Societies, Assam, Gecta Bhawan, Kench's Trace, Shillong. (1125)
- +BARDHAN, PARES CHANDRA, B.COM., G.D.A., A. (1.7.49), Commercial Tax Officer, 28-B, Pollock House, Pollock Street, Calcutta. (571)
- +BARDI, KHARSHEDJI JEHangIRJI, A. (1.7.49), C/o Godrej & Boyce Mfg Co., Ltd., Lalbaug, Parel, Bombay—12. (1352)
- +BARIA, DHANJISHAW JAMSHEDJI, A. (1.7.49), Virbhaji Pardiwalla Building, 168, Bora Bazar Street, Fort, Bombay. (1285)
- BARIA, KAIKHUSHRU EDULJEE, B.COM., G.D.A., F.S.A.A., A. (1.7.49), S. B. BILLIMORIA & CO., Bashir Bagh Road, Hyderabad (Deccan). (453)
- +BARIA, PESTONJI DINSHAWJEE, B.A., A. (1.7.49), 8, Rustom Baug, Bombay --27. (1182)
- BASANT RAM & SONS (Pandit Balak Ram Pandya and Pandit Satyavant Pandya), Top Floor, Plaza Cinema Buildings, Connaught Circus, New Delhi, also at Lucknow.
- +BASRI, K. NAGAPPA, B.A., A. (1.7.49), General Manager, Karnatak Bank Ltd., P.B. No. 113, Mangalore—3. (1167)
- BASU (A.) & CO., (A. BASU), 8/2, Hastings Street, Calcutta.
- BASU, AMULYA CHANDRA, B.COM., B.L., G.D.A., A. (1.7.49), F. (16.8.49), A. BASU & CO., 8/2 Hastings Street, Calcutta—1. (312)
- BASU ARUN KUMAR, B.Sc., A. (1.7.49), F. (16.8.49), 44, Vidyasagar Street, Calcutta. (786)
- BASU ARUN KUMAR, B.COM., A. (7.3.51), 6, Hastings Street, Calcutta. (1967)
- BASU BANERJEE & CO., (P. C. Basu & K. P. Banerjee), 8/2, Hastings Street, 3rd Floor, Calcutta.
- +BASU, BHUPENDRA NATH, B.A., A.S.A.A., A. (1.7.49), C/o Gillanders Arbuthnot & Co., Ltd., 8, Netaji Subhas Road, Calcutta—1. (1398)
- BASU (D.) & CO., (D. BASU & A. K. Chattopadhyay), 10, Old Post Office Street, Calcutta.
- BASU, DEBABRATA, B.Sc., F.S.A.A., A. (1.7.49), F. (16.8.49), D. BASU & CO., 10, Old Post Office Street, Calcutta. (567)
- BASU, DULAL NANDAN, B.COM., B.L., A. (1.7.49), Hotel Cecil, 52/1/1, College Street, Calcutta. (1176)
- BASU (G.) & CO., (G. Basu & G. Saha), 6, Hastings Street, Calcutta.
- BASU, GURUGOBINDA, B.A., F.S.A.A., A. (1.7.49), F. (16.3.49), G. BASU & Co., 6, Hastings Street, Calcutta. (2)
- +BASU, JAGADISH CHANDRA, B.A., A. (1.7.49), F. (13.2.51), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee, Calcutta—16. (878)
- BASU MALLIK & MUKHERJEE (S. N. Basu Mallik & D. N. Mukherjee), No. 1, British Indian Street, Calcutta—1.
- BASU, MANINDRANATH, B.Sc., G.D.A., A. (1.7.49), with S. R. BATLIBOI & CO., 1-B, Old Post Office Street, Calcutta. (355)
- +BASU NIRAJ KUMAR, B.COM., A. (1.7.49), with PRICE WATERHOUSE PEAT & CO., B-4, Clive Buildings, Calcutta—1. (981)
- BASU, PANCHANAN, B.COM., A. (1.7.49), P.O. Deshabandhunagar, 24 Parganas. (480)
- +BASU, PRAPHULLA CHANDRA, A.S.A.A., A. (1.7.49), 11, Raja Basanta Roy Road, Kalighat, Calcutta. (1418)
- BASU (P. K.) & CO., (A. K. Ray Moulik), 3, Mangoe Lane, Calcutta.
- BASU, PRASANTA KUMAR, B.COM., A. (4.12.50) 19, Bepin Pal Road, Calcutta—26. (1913)
- +BASU PRASHANTA KUMAR, M.Sc., A. (12.10.50), C/o Messrs. P. K. Ghosh & Co., 17, Mangoe Lane, Calcutta—1. 1882)
- BASU PRODYOT, KUMAR, B.Sc., A.S.A.A., A. (1.7.49), with LOVELOCK & LEWES, 4, Lyons Range, Calcutta. (515)

- BASU, PROHLAD CHANDRA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), BASU BANERJEE & CO., 8/2, Hastings Street, (Second Floor), Calcutta. (138)
- BASU (R. M.) & CO., (R. M. BASU), 22, Canning Street, Calcutta.
- BASU, RAMANI MOHAN, B.COM., A. (17.4.50), R. M. BASU & CO., 22, Canning Street, Calcutta. (1697)
- †BASU, RATINDRA NATH, G.D.A., A. (1.7.49), Jadavpur Colony, P.O. Jadavpur College, Calcutta—32. (1448)
- BASU (S.) & CO., (S. K. BASU), 10, Old Post Office Street, Calcutta—1.
- BASU (S.K.) & CO., (S. K. Basu), Temple Chambers, 6, Old Post Office Street, Calcutta—1.
- †BASU, SAILENDRA KUMAR, B.SC., A. (1.7.49), Assistant Cost Accounts Officer, Ministry of Finance (I. & C. Division), Shahjehan Road, New Delhi. (741)
- BASU, SAMARENDRA KUMRAR, B.SC., A. (1.7.49), F. (5.10.50), S. BASU & CO., 10, Old Post Office Street, Calcutta. (403)
- BASU (S. N.) & CO., (S. N. Basu & R. C. Das), 152, Harish Mukherji Road, Calcutta—25.
- BASU, SAMARENDRA NATH, B.COM., A. (11.8.50), S. N. BASU & CO., 152, Harish Mukherji Road, Calcutta—25. (1819)
- †BASU, SATYENDRA KUMAR, B.A., A. (1.7.49), 9, Ballygunge Place, Calcutta—19. (1191)
- BASU, SISIR KUMAR, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), S. K. BASU & CO., Temple Chambers, 6, Old Post Office Street, Calcutta. (391)
- BASU-MALLIK, SAMBHU NATH, B.A., A. (1.7.49), F. (10.12.49), BASU MALLIK & MUKHERJEE, No. 1, British Indian Street, Calcutta. (958)
- BASTIKAR SHANKAR RAMAKRISHNA, B.COM., LL.B., A.S.A.A., A. (1.7.49), DALAL, DESAI & KUMANA, Mherwan Buildings, 23, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (1119)
- BATHGATE, GORDON MURRAY, O.B.E., C.A. (SCOTLAND), A. (1.7.49), F. (16.8.49), A. F. FERGUSON & CO., Allahabad Bank Building, Apollo Street, Bombay. (16)
- †BATLIBOI, JAMSHED RUSTOMJI, A. (1.7.49), F. (16.8.49), BATLIBOI & PUROHIT, National Insurance Building, 204, Hornby Road, Fort, Bombay. (37)
- BATLIBOI & PUROHIT, (B. D. Birdy, K. S. Kshirsagar, V. H. Deshpande, D. V. Sowani, & N. T. Dalal), National Insurance Building, 204, Hornby Road, Fort, Bombay.
- BATLIBOI, PUROHIT & DARBARI, (M. D. Darbari), 8, Old Post Office Street, Calcutta.
- BATLIBOI (S. R.) & CO., (V. F. Viccaji, M. S. Davar & N. F. Master), 1-B, Old Post Office Street, Calcutta—1.
- BATRA & CO., (Shadi Lal Batra), 6104, Paharidhiraj, Delhi.
- BATRA, SHADI LALL, B.A., A. (1.7.49), BATRA & CO., 6104, Paharidhiraj Delhi (1318)
- BFATTY, W., A. (1.7.49), Grace Cottage, Civil Lines, Ajmer. (1572)
- †BEAVIS, EDWARD FRANK CAMPBELL, A.S.A.A., A. (1.7.49), C/o Burmah-Shell, P.O. Box No. 688, Bombay. (1431)
- †BHAGVAT, MORESHWAR NILKANTH, G.D.A., A. (1.7.49), Nana Buildings, Poibavdi, Parel, Bombay—12. (593)
- BHAGWAT, PANDURANG GANGADHAR, G.D.A., A. (1.7.49), F. (16.8.49), Jili House, 17, Raveline Street, Fort, Bombay. (131)
- BHAGWAT, RAGHUNATH BHASKAR, G.D.A., A. (1.7.49), F. (16.8.49), R. B. BHAGWAT & CO., Gangavasa, Kolhapur. (330)
- BHAGWAT, SADASHIV GANESH, A. (1.7.49), F. (16.8.49), 18-4, Goregaonkar Buildings, Top Floor, Bombay—4. (766)
- BHAGWAT, TRIMBAK NARAYAN, A. (1.7.49), ARCADE & BHAGWAT, B-6—212, Sultan Bazar, Opp. Sultan Bazar General Hospital, Hyderabad (Dn.). (1274)
- †BHAIMIA, YUSUF EBRAHIM, M.A., B.SC. (ECON.), A.C.A., (ENGLAND & WALES), A. (1.7.49), with A. F. FERGUSON & CO., Allahabad Bank Building, Apollo Street, Bombay. (1512)
- †BHALLA, ANAND PRAKASH, B.A., A. (28.12.50), 15, Purana Killa Road, New Delhi. (1930)

- BHALLA (J.C.) & CO.,** (J. C. Bhalla), Servants of India Insurance Co. Premises, 7, Prem House, Connaught Place, New Delhi.
- BHALLA JAGDISH CHANDER, B.A., A.** (1.7.49), *F.* (16.8.49), **J. C. BHALLA & CO.,** Servants of India Insurance Co., Premises, 7, Prem House, Connaught Place, New Delhi. (805)
- †**BHANDARI, PRAKASH NATH, B.Com., (LOND.), A.** (1.7.49), Chief Accounts Officer, Central Tractor Organisation, Government of India New Pusa, New Delhi. (327)
- BHANDARI, RANJEET MAL, B. Com., A.** (1.7.49), Gopal Misra Annexe Building, 17, Jail Road, Nagpur. (1199)
- BHANSALI, BUDH RAJ, B.Com., B.L., A.** (1.7.49), 55-D, Canning Street, Calcutta. (1438)
- BHARGAVA & Co.,** (Maheshnarain Bhargava), 16, Jehangirabad Mansion, Mahatma Gandhi Marg, Hazratganj, Lucknow.
- BHARGAVA, BAL RAJ, B.A., (Com.), A.** (1.7.49), Bhriagu Niwas, Chuna Mandi, Paharganj, Delhi. (1436)
- BHARGAVA, ISWAR DAYAL, B.A., A.** (1.7.49), *F.* (30.6.50), *I.D.* **BHARGAVA & Co.,** 3rd Floor, General Assurance Buildings, 232, Hornby Road, Bombay—1. (948)
- BHARGAVA, ISHWARI PRASAD, A.** (1.7.49), *F.* (16.8.49), "Ishwar Bhawan". Beawar. (1570)
- †**BHARGAVA, KAILASH PRASAD, A.** (1.7.49), C/o International Combustion (India), Ltd, 101, Park Street, Calcutta—16 (1407)
- BHARGAVA, M.B., A.** (1.7.49), Behind Chitra Talkies, Lashkar, Gwalior. (1559)
- BHARGAVA, MAHESHNARAIN, A.** (1.7.49), *F.* (16.8.49), **BHARGAVA & Co.,** 16, Jehangirabad Mansions, Hazratganj, Lucknow. (714)
- BHARGAVA (P.S.) & Co.,** (P. S. Bhargava), Anant Niwas, Birhana Road, Kanpur.
- BHARGAVA, PRAHALAD SHARAN, B.Com., A.** (1.7.49), **P. S. BHARGAVA & Co.,** Anant Niwas, Birhana Road, Kanpur. (1467)
- BHARGAVA, RAMESH CHANDRA, B.Com., LL.B., A.** (1.7.49), **R. CHANDRA & Co.,** Dr. B. N Varma Road, Lucknow. (1495)
- †**BHARUCHA, DINSHAW RATANSHAW, A.** (1.7.49), **R. S. BHARUCHA & Co.,** Jehangir Mansion, 1st Marine Street, Bombay. (1313)
- ***BHARUCHA, JAMSHED DHUNJISHAW, A.** (1.7.49), C/o British Overseas Airways Corporation, Finlay House, Karachi. (621)
- ***BHARUCHA, KAVAS DOSABHAI, G.D.A., A.** (1.7.49), Khurshed House, 604-D, Lady Jehangir Road, Parsi Colony, Dadar, Bombay—14. (392)
- BHARUCHA (R. S.) & Co.,** (R. S. Bharucha & D. R. Bharucha), Jehangir Mansion, 1st Marine Street, Fort, Bombay.
- BHARUCHA, RATANSHAW SHAPURJI, G.D.A., A.** (1.7.49), *F.* (16.8.49), **R. S. BHARUCHA & Co.,** Jehangir Mansion, 1st Marine Street, Fort, Bombay, (191)
- BHARUCHA, SORABJI SAVAKSHAW, A.** (12.7.50), **SAKARDANDE & Co.,** Examiner Press Building, 2nd Floor, Dalal Street, Fort, Bombay. (1798)
- BHARUCHA, SORAB KHURSHIEDJI, B.Com., A.** (1.7.49), *F.* (16.8.49), **G. P. KAPADIA & Co.,** Hamam House, Hamam Street, Fort, Bombay. (389)
- BHASKARA RAO, TADINADA, B.A., A.** (1.7.49), Tanuku (W. Codavari Dt.). (973)
- BEATIA (A. S.) & Co.,** (A. S. Ehatia), Burn Bastion Road, Delhi.
- BHATIA, AVTAR SINGH, B.Com., A.** (1.7.49), *F.* (12.5.50), **A. S. BHATIA & Co.,** Burn Bastion Road, Delhi. (570)
- BHATIA (D.) & Co.,** (D. R. BHATIA & M. R. Gulati), Sadar Bazar, Delhi, also at Lucknow.
- BHATIA, DEV RAJ, B.Com., G.D.A., A.** (1.7.49), *F.* (16.8.49), **D. BHATIA & Co.,** Sadar Bazar, Delhi. (584)
- BHATIA, JAG MOHAN LAL, A.C.A. (Eng & Wales), A.** (1.7.49), with **A. F. FERGUSON & Co.,** Scindia House, P.O. Box No 24, New Delhi. (885)
- †**BHATIA, PRITHVI NATH, B.Com., A.S.A.A., A.** (1.7.49), Secretary, The Bralthwaite Burn & Jessop Constrn. Co., Ltd., P-13, Mission Row Extension, Post Box No. 264, Calcutta—1. (424)
- BHATIA, SANTOKH SINGH, A.** (1.7.49), with **SODHBANS & Co.,** Commercial Building, Mahatma Gandhi Road, Kanpur. (1549)

- †BHATIA, SHANTIKUMAR GORDHANDAS. B.Com., A. (20.11.50), 65/67, Vithalwadi Kalbadevi Road, Bombay—2. (1904)
- BHATNAGAR (C. S.) & Co., (C. S. Bhatnagar), 64, Regal Building, New Delhi.
- BHATNAGAR, CHETANYA SWAROOPA, M.A., B.Com., A. (1.7.49), F. (1.6.50), C. S. BHATNAGAR & Co., 64, Regal Buildings, New Delhi. (984)
- BHATT, ASHWINI KUMAR, B.Com., A. (25.8.50), Opp. Bride, Kutcheri Road Sojati Gate, Jodhpur. (1854)
- BHATT, BALUBHAI PRANSHANKAR, G.D.A., A. (1.7.49), F. (16.8.49), BALUBHAI P. BHATT & Co., Shri Krishna Niwas, 1st Floor, Kalbadevi Road, New Silk Market, Bombay—2. (624)
- †BHATT, DEVSHANKER NAGJI, G.D.A., A. (1.7.49), C/o Associated Industrial Development Co., Ltd., 67, Stephen House 4, Dalhousie Square East Calcutta—1. (637)
- * BHATT, DINUBHAI LABSHANKAR, G.D.A., A. (1.7.49), F. (16.8.49), DINUBHAI & Co., 65, Mahatma Gandhi Road, Fort, Bombay—1. (102)
- BHATT (J.L.) & Co., (J. L. Bhatt), Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort, Bombay.
- BHATT, JAYANTILAL LALLUBHAI, A. (1.7.49), F. (12.3.50), J. L. BHATT & Co., Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort Bombay. (681)
- BHATT, LABHSHANKER GAURISHANKER, G.D.A., A. (1.7.49), F. (16.8.49), "Raskunj", Dharngadhra (Saurashtra). (626)
- BHATT, LAXMISHANKER HARJIWAN, G.D.A., A. (1.7.49), F. (11.11.49), 53, Bora Bazar Street, Fort, Bombay—1. (77)
- BHATT (M. J.) & Co., (M. J. Bhatt), 14, Hamam Street, Fort, Bombay—1.
- BHATT, MAGANLAL LALLUBHAI, A. (5.7.50), with AMBALAL THAKKAR & Co., 49, Apollo Street, Fort, Bombay, (1778)
- BHATT, MOHANLAL JAGJIVAN, G.D.A., A. (1.7.49), F. (16.8.49), M. J. BHATT & Co., 14, Hamam Street, Fort, Bombay. (268)
- BHATT, VIDYARANYAPURAM BABU, M.A., A. (16.5.50), 51/1, II Cross Road, Basavangudi Post, Bangalore—4. (1719)
- BHATTACHARIYA (S. K.) & Co., (S. K. Bhattachariya), 7, Old Post Office Street, Opp. High Court, Ground Floor, Calcutta.
- BHATTACHARIYA, SUDHIR KUMAR, A. (1.7.49), F. (11.9.50), S. K. BHATTACHARIYA & Co., 7, Old Post Office Street (Ground Floor), (Opp. High Court), Calcutta. (997)
- BHATTACHARJEE (H.) & Co., (H. Bhattacharjee), 5, Clive Ghat Street, 1st Floor, Calcutta—1.
- BHATTACHARJEE, HRISHIKESH, B.Sc., G.D.A., A. (1.7.49), H. BHATTACHARJEE & Co., 5, Clive Ghat Street, (1st Floor), Calcutta—1. (954)
- †BHATTACHARYA, NITIS CHANDRA, B.Com., A. (12.12.49), 39/A, Ramkamal Street, Kidderpore, Calcutta. (1627)
- †BHATTACHARYA, SANTOSH KUMAR, B.Sc., B.Com., A. (2.9.50), 19/1, Dover Road, Calcutta—19. (1860)
- BHATTACHARYA (S. P.) & Co., (S. P. Bhattacharya), Ananda Bhavan, 6, Mission Row, Calcutta—1.
- BHATTACHARYA, SASTHIPADA, B.Com., A. (1.7.49), S. P. BHATTACHARYA & Co., "Ananda Bhavan", 6, Mission Row, Calcutta—1. (1402)
- †BHATTACHARYYA, AJIT KUMAR, B.A., G.D.A., A. (1.7.49), 18, Ramananda Chatterjee Street, Western Block, P.O. Amherst Street, Calcutta—9. (1357)
- BHATTACHARYYA, GIRIJA KUMAR, B.A., G.D.A., A. (1.7.49), F. (23.1.51) 51-B, Kailash Bose Street, Calcutta—6. (738)
- †BHATTACHARYYA, KALINARAYAN, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), Chief Accountant, Kanpur Development Board, Kanpur. (451)
- †BHATTACHARYYA, NARAYAN CHANDRA, A. (28.11.49), 71-A, Gokul Boral Street, Calcutta—12. (1624)
- BHATTACHARYYA, RAM KISHORE, B.Com., A. (1.7.49), RAY & BHATTACHARYA, 8, Old Post Office Street, Calcutta. (1244)
- †BHATTACHARYYA, SHAMBHU NATH, B.Com., A. (14.8.50), No. 3, Bhowani Dutta Lane Calcutta—7. (1822)

- BHATTY (I.S.) & Co., (I.S. Bhatt), Commercial Building, Mahatma Gandhi Road, Kanpur.
- BHATTY, ISHWAR SINGH, G.D.A., A. (1.7.49), F. (16.8.49), SODHBANS & Co., Commercial Buildings, Mahatma Gandhi Road, Kanpur. (382)
- BHAUMIK, KANU PADA, B.Com. A. (22.4.50), 38 1/2, Shibnarain Das Lane, Calcutta—6. (1703)
- BHAVNAGRI, RATANJI NOWROJI, B.A., LL.B., A. (1.7.49), F. (16.8.49), S. B. BILLIMORIA & Co., 113, Mahatma Gandhi Road, Bombay. (746)
- BHEEMASENA RAO, M., A. (12.7.50), 19/20, 5th Road, (Corporation No. Q38/3), Chamarajpet, Bangalore City. (1803)
- BHESANIA, MERWANJI NUSSERWANJI, A.S.A.A., A. (19.8.50), Manager, The Stock Technique Ltd., Cama Building, Dalal Street, Fort, Bombay. (1834)
- BHIDE, VAMAN GANESH, B.Com., A. (25.3.50), GADRE & BHIDE, 381, Shanvar Peth (Near Kanyashala), Poona—2. (1688)
- BHOGILAL CHIMANLAL SHAH & Co., (B. C. Shah), 418, Kalbadevi Road, Chhotalal Bhuvan, Bombay, also at Jaipur.
- +BHUKHANWALA, DHANSUKHLAL VIJUBHAI ATMARAM, B.Com., G.D.A., A. (1.7.49), Sunderwan, Ghodbunder Road, Vile Parle, Bombay—24. (825)
- +BHUKHANWALA, TANSUKHLAL SAKERIAL ATMARAM, B.Com., A. (1.7.49), Moti Building, 3rd Floor, 2nd Fanaswadi Room No. 46-47, Bombay. (1220)
- BHUSAN, CHANDRA, B.A. (Com.), A. (1.7.49), with R. S. GUPTA & Co., Chandni Chowk, Delhi. (1247)
- +BHUTANI, RAM HASSASING, A. (1.7.49), 22-A, Motan Building, Bunder Road, Karachi. (Pakistan). (539)
- BILLIMORIA, BAPUJI BURJORJI, G.D.A., A. (1.7.49), 32, Khetwadi, 12th Lane, Bombay—4. (36)
- BILLIMORIA, BHICAJEE SHAPOORJEE, J.P., F.S.A.A., A. (1.7.49), F. (16.8.49), S. B. BILLIMORIA & Co., 113, Mahatma Gandhi Road, Fort Bombay—1. (289)
- +BILLIMORIA, JAL SHAPOORJEE, A. (1.7.49), 21, Cuffe Parade, Colaba, Bombay. (995)
- BILLIMORIA (S. B.) & Co., (S. B. Billimoria, B. S. Billimoria, N. R. Paymaster, R. N. BHAVNAGRI, and K. E. Baria), 113, Mahatma Gandhi Road, Fort, Bombay also at Hyderabad (Dn.).
- BILLIMORIA, SHAPOORJEE BOMONJEE J.P., A. (1.7.49), F. (16.8.49), S. B. BILLIMORIA & Co., 113, Mahatma Gandhi Road, Fort, Bombay—1. (19)
- BILPODIWALA, HOMI KAIKHUSRU, A. (5.4.50), 758, Parsi Colony, Dadar, Bombay. (1694)
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- BISWAS, MRINAL KUMAR, M.A., B.Com., A. (1.7.49), 4, Tarak Dutt Road, P.O. Ballygunge, Calcutta (1003)
- BISWAS (S. K.) & Co., (S. K. Biswas), 5, Hastings Street, Calcutta.
- BISWAS, SUDHIR KUMAR, B.A., A. (1.7.49), F. (16.8.49), S. K. BIWAS & Co., 5, Hastings, Street, Calcutta—1. (731)
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- BULSARA, KAIKHUSHIROO ARDESHIR, A. (1.7.49), 220, Tardeo Road, Bombay—7. (861)
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- CAPTAIN & Co., (H. F. Captain & D. H. Captain), Advani Chambers, 2nd Floor, Sir Phirozeshah Mehta Road, Fort, Bombay.
- CAPTAIN, DARA HORMUSJI, A. (1.7.49), CAPTAIN & Co., Advani Chambers, (2nd Floor), Sir Phirozeshah Mehta Road, Fort, Bombay. (1369)
- CAPTAIN, HORMUSJI FRAMJI, G.D.A., A. (1.7.49), F. (3.5.50), CAPTAIN & Co., Advani Chambers, (2nd Floor), Sir Phirozeshah Mehta Road Fort, Bombay. (200)
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- CHAKRAVARTI CHOUDHURI & Co., (B. B. Chakravarti), 2, Church Lane, Calcutta—1.
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- †CHAKRAVARTY, KSHITIS CHANDRA, B.Com., B.L., G.D.A., A. (1.7.49), 9, Lake Place, Calcutta—29. (658)
- CHAKRAVARTY (N. C.) & Co., (N. C. Chakravarty), 10, Old Post Office Street, Calcutta.
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- CHAKRAVORTI, NIRANJAN, M.A., A. (1.7.49), F. (24.5.50), N. CHAKRAVORTI & Co., 8/2, Hastings Street, Room No. 30, (2nd Floor), Calcutta—1. (864)
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- CHAMARTI & Co., (V. Chamarti), Room No. 4, First Floor, Ramachandra Building, 280, Carnac Road, Bombay—2.
- CHAMARTI, VENKATESWARLU, A. (1.7.49), CHAMARTI & Co., Room No. 4, First Floor, Ramchandra Building, 280, Carnac Road, Bombay—2. (1148)
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- CHARI, TIRUVALLIANGUDI RAMANUJA NARASIMHA, G.D.A., A. (1.7.49), F. (12.3.50), T. R. N. CHARI & Co., 2975, East 3rd Street, Pudukottai, S.I. Rly (153)
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- †CHARNA, BAPUJI MANCHERSHAW, G.D.A., A. (1.7.49), C/o Charnu Master & Co., Round Building, Kalbadevi Road, Bombay—2. (575)
- †CHATRATH, BUADITTA MAL, M.A., F.S.A.A., A. (1.7.49), Income-tax Appellate Tribunal, Government Place, West, Calcutta. (167)
- CHATRATH, JAGDISH RAJ, B.A., A. (1.7.49), F. (12.3.50), SONI CHATRATH & Co., 8, Regal Buildings, New Delhi. (638)
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- CHATTERJEE (D. P.) & Co., (D. P. Chatterjee, A. C. Banerjee & S. Datta), 10, Old Post Office Street, Calcutta.
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- †CHATTERJEE, SUDHIR KUMAR, A.S.A.A., A. (1.7.49), 29, Balaram Bose 1st Lane, Calcutta—20. (1503)
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- †CHATTERJI, GURU PROSAD, B.Sc., A.S.A.A., A. (1.7.49), Chief Accountant, Anderson Wright & Co., 7, Wellesley Place, Calcutta. (586)
- CHATTERJI, RAMESH CHANDRA, B.Sc., B.L., G.D.A., A. (1.7.49), 172, Dharamtala Street, Calcutta—13. (444)
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- CHATTOPADHYAY, KUMUD BANDHU, B.Sc., G.D.A., A. (1.7.49), C/o The Gramophone Co., Ltd., Post Box No. 48, Calcutta. (407)

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- CHHOTALAL H. SHAH & Co., (C. H. Shah, P. M. Almelda, J. K. Sutarwala & V. P. Bogadthey), Bharucha Building, 1st Floor, Princess Street, Bombay—2.
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- CHITALE, MADHAO PURUSHOTTAM, B.A. (Hons.), A. (1.7.49), M. P. CHITALE & Co., 10, Ali Chambers, Medows Street, Fort, Bombay (1046)
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- CHOKSEY, NARENDRA NATVERLAL, B. Com., A. (1.7.49), Banker's House, 34, Chowpatti Road, Behind Wilson College, Bombay—7. (1114)
- CHOKSHI (C.C.) & Co., (C. C. Chokshi), 11, Bruce Street, Fort, Bombay, also at Ahmedabad.
- CHOKSHI, CHINU CHIMANLAL, B.Com., A. (1.7.49), F. (16.8.49), C. C. CHOKSHI & Co., 11, Bruce Street, Fort, Bombay. (657)
- †CHOKSHI, MANILAL MANDHAVLAL, B.Com., A. (1.7.49), Sheth Sheri Bajweda, Baroda, (1192).
- †CHOKSHI, RANCHHODLAL MANILAL, B.Com., A. (26.8.49), C/o Shri Laldas S. Vani, "Dew Villa", 5th Road, Khar, Bombay—21. (1586)
- †CHOKSY, RUSI KAIKHUSHROO, A. (1.7.49), 24, 1st Dhobi Talao Street, Palkhiwalla House, Bombay—2. (1472)
- †CHOPRA, PINDI DAS HARICHAND, A. (17.8.50), Chief Accountant, B. R. Herman & Mohatta, (India) Ltd., Sir Phirozeshah Mehta Road, Fort Bombay. (1824)

- CHOPRA (S.P.) & Co., (S.P. Chopra & R. N. Rai), 'F' Block, Connaught Place, Radial Road No. 7, New Delhi.
- CHOPRA, SURAJ PRAKASH, B.A., B.Com., (LOND.), A. (1.7.49), F. (16.8.49), S. P. CHOPRA & Co., 'F' Block, Connaught Place, Radial Road No. 7, New Delhi. (547)
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- †CHOUDARY, VENIGALLA PICHAI AH, B.A., B.Com., (LOND.), A.S.A.A., A. (1.7.49), Accountant Member, Appellate Tribunal, 26, Sterling Road, Cathedral P.O., Madras—6. (1453)
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- †CHOUDHURY, NARESH CHANDRA, B.Sc., A.S.A.A., A. (1.7.49) F. (16.8.49), 26/C, Creek Row, Calcutta. (510)
- †CHOUDHURY, PRIYANATH, M.A., G.D.A., A. (1.7.49), F. (16.8.49), 31-C., Ramkrishna Samadhi Road, Calcutta—11. (51)
- CHOUDHURY, RAM GOPAL B.Com., A. (1.7.49), with S. R. BATLIBOI & Co., 1-B, Old Post Office Street, Calcutta (1000)
- †CHOUDHURY, SITESH CHANDRA, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), 10, Iswar Thakur Lane, Calcutta—6. (420)
- CHOWDHURY, SANKARI PROSAD, G.D.A., A. (1.7.49), 20, Strand Road, Calcutta. (712)
- †CHUDAWALA, MANUBHAI CHUNILAL, A. (1.7.49), C/o Glaxo Laboratories (India) Ltd., Worli Road, Bombay—18. (1344)
- †CLERK, VASANTLAL CHHAGANLAL, G.D.A., A. (1.7.49), 2nd Parsiwada, Bal Krishna Niwas, 3rd Floor, Room No. 46, Vithalbhaji Patel Road, Bombay—4. (704)
- †COATES, JOSEPH MICHAEL SMITH, O.B.E. A. (1.7.49), C/o Price Waterhouse & Co., 31, Mosley Street, New Castle-Upon-Tyne. (England). (1522)
- COLE, FREDERICK ARTHUR, F.C.A., (ENG. & WALES), A. (1.7.49), F. (16.8.49), A. F. FERGUSON & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (28)
- †CONTRACTOR, DINSHAW EDALJI, A. (1.7.49), Pran-Kanta Building, Khetwadi Back Road, Bombay—4. (793)
- †CONTRACTOR (H.M.) & Co., (H. M. Contractor), Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort, Bombay.
- †CONTRACTOR, HUSENI MOHAMMEDALLY, B.Com., LL.B., G.D.A., A. (1.7.49), F. (16.8.49), H. M. CONTRACTOR & Co., Mustafa Building, 7, Sir Phirozeshah Mehta Road, Bombay. (388)
- †COOPER, ADARJI NOWROJI, G.D.A., A. (1.7.49), with SORAB S. ENGINEER & Co., Esmal Building, 381, Hornby Road, Bombay. (524)
- †COOPER, FRAMJI COWASJI, B.A., LL.B., G.D.A., A. (1.7.49), Secretary, Central Bank of India, Ltd., Mahatma Gandhi Road, Fort, Bombay. (1149)
- †COOPER, RUSSI NAVEROJI, A. (1.7.49), 381, Hornby Road, Bombay. (1002)
- COOPER, RUSTOM CAVASJEE, M.Com., Ph D., (Econ.), A.S.A.A., A. (1.7.49), P. C. HANSOTIA & Co., Nanjee Building, 17, Elphinstone Circle, Fort, Bombay—1. (1096)
- †COOPER, SORAB NOWROJI, B.Com., G.D.A., A.S.A.A., A. (1.7.49), Deputy Chief Accountant, The Associated Cement Co., Ltd., No. 1, Queens Road, Bombay. (1292)
- †CORBETT, JOHN THALBERG, A. (1.7.49), C/o Peat Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1366)
- CORNELIUS & DAVAR, (D R Davar), 51, Esplanade Road, Bombay.
- CROOKS, GEORGE REID, A. (1.7.49), F. (16.8.49), PRICE WATERHOUSE, PEAT & Co., B-4, Clive Buildings, 8, Netaaji Subhas Road, Calcutta. (364)
- CHRISTIE, ERNEST KINTREA, A. (1.7.49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1425)
- †CULLING, CHARLES RICHARDS, A. (1.7.49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry, London. E.C. 2. (1384)

- †DADABHOY, JAL NARIMAN, B.Sc., G.D.A., A.S.A.A., A. (1.7.49), Chief Accountant, Tata Chemicals Ltd., Bombay House, 24, Bruce Street, Fort, Bombay—1. (465)
- DAFRIA & Co., (V. G. Dafria), 8, M.T. Cloth Market, Indore City.
- DAFRIA, VARDHAMAN GULABCHAND, B.Com., A. (7.10.49), DAFRIA & Co., 8, M.T. Cloth Market, Indore City. (1611)
- DAKSHINAMURTHY, KARRA, B.A., A. (1.7.49), F. (16.8.49), KARRA & Co., No. 3, Kondl Chetty Street, G.T., Madras—1. (673)
- DAKSHNAMURTHI, K.S., B.A., B.Com., G.D.A., A. (1.7.49), F. (16.8.49), 56, Kailasapuram, Tirunelveli Junction (784)
- †DALAL, BABUBHAI NAGINDAS, B.Com., G.D.A., A. (25.7.50), Chief Accounts Officer, B.E.S.T. Undertaking, "Electric House", Fort, Bombay—1. (1810)
- DALAL (C.L.) & Co., (C. L. Dalal), C/o P. T. Shah & Sons, East & West Building, 55, Apollo Street, Fort, Bombay—1.
- DALAL, CHAMPAKLAL LALLOOBHAI, G.D.A., A. (1.7.49), F. (12.3.50), C. L. DALAL & Co., East & West Building, C/o P. T. Shah & Sons, 55, Apollo Street, Bombay. (504)
- DALAL, DESAI & KUMANA, (J. T. Desai, B. E. Kumana, S. R. Bastikar & J. V. Agashivala), Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort, Bombay—1.
- †DALAL, HOMI PESTONJI, A.S.A.A., G.D.A., A. (1.7.49), C/o The Associated Cement Companies Ltd., 1, Queens Road, Bombay. (706)
- †DALAL, KUNJVHARI RAMANLAL, A. (17.11.50), with NATVARLAL VEPARI & Co., Lalgate, Kanpith, Surat. (1902)
- DALAL, NATVARLAL THAKORDAS, B.Com., A. (1.7.49), BATLIBOI & PUROHIT, National Insurance Building, 204, Hornby Road, Fort, Bombay (1085)
- DALAL, NATVERLAL CHANDULAL, B.A., G.D.A., A. (1.7.49), Mangal Bhuvan 3rd Floor, No. 25, Mangalwadi, Girgaum, Bombay. (379)
- DALAL, PHIROZE HIRJIBHAI, M.A., G.D.A., A. (1.7.49), with B. D. JOKHAKAR & Co., 14, Hamam Street, Fort, Bombay—1. (1117)
- DALAL, RAMANIKLAL KARASONDAS, B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49), DALAL & SHAH, 49-55, Apollo Street, Fort, Bombay. (111)
- †DALAL, RUTTONSHAW PESTONJEE, F.S.A.A., A. (1.7.49), F. (16.8.49), Member, Income-tax Appellate Tribunal, Plot No. 5, Sleater Road, Bombay—7. (85)
- DALAL & SHAH, (R. K. Dalal, N. J. Shah & Y. C. Amin), 49-55, Apollo Street, Fort, Bombay.
- DALAL (S.C.) & Co., (S. C. Dalal), Bank Street Building, 11, Bank Street, Fort, Bombay—1.
- DALAL, SHANTILAL CHUNNILAL, B.Com., A. (21.9.49) S. C. DALAL & Co., Bank Street Building, 11, Bank Street, Bombay—1. (1600)
- DAMANIA, HOMI MERWANJI, M.Com., A. (19.8.50), KAPADIA DAMANIA & Co., Aga Khan Building, Dalal Street, Fort, Bombay. (1840)
- DAMANIA, PANDAY & BAJAN, (D N. Panday & N. B. Bajan), Navasari Building, 240, Hornby Road, Fort, Bombay.
- †DAMKEVALA, HORMAZDIAR FREDOON, A.S.A.A., A. (1.7.49), Internal Audit Officer, The Tata Iron & Steel Co., Ltd., Jamshedpur. (659)
- DAMIE, RAGHUNATH SHANKAR, B.A. (Hons.), A. (5.7.50), Anandi Chawl Shastri Hall, Grant Road, Bombay—7. (1782)
- DANDEKAR, KRISHNA RAGHUNATH, B.Com., A. (1.7.49), C/o Vijaya Commercial Corporation, 11, Bruce Street, Bombay—1. (1256)
- †DANDEKAR, NARAYAN, I.C.S. A. (1.7.49), C/o The Scindia Steam Navigation Co., Ltd., Scindia House, Ballard Estate, Bombay. (1262)
- DANDEKAR & Co., (G. M. Dandekar, S. B. Dandekar, P. N. Ram & E. D. Visvanathan), No. 10, 5th main Road, Gandhinagar, Bangalore.
- DANDEKAR, GANESH MAHADEV, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), M. K. DANDEKAR & Co., 13, Moore Street, Madras. (421)
- DANDEKAR (M.K.) & Co. (G. M. Dandekar, P. N. Ram, S. B. Dandekar & E. D. Visvanathan), 16, Moore Street, Second Lane Beach, Madras.

- DANDEKER (S.B.) & Co.**, (G. M. Dandeker, E. D. Visvanathan, S. B. Dandekar & P. N. Bam), 8, Lyons Range (Top Floor), Calcutta.
- DANDEKER, SHANKARRAO, BHASKARRAO**, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), **S. B. DANDEKER & Co.**, 8, Lyons Range (Top Floor), Calcutta (147)
- DANI (R.S.) & Co.**, (R. S. Dani), Naya Bazar, Ajmer.
- DANI, RADHEY SHYAM**, B.Com., A. (21.8.49), **R. S. DANI & Co.**, Naya Bazar, Ajmer. (1594)
- DARBARI (M.D.) & Co.**, (M. D. Darbari), 8, Old Post Office Street, Calcutta.
- DARBARI, MANECKJI DADABHOY**, B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49) **M. D. DARBARI & Co.**, 8, Old Post Office Street, Calcutta. (32)
- DARKER, DENZIL ERNEST**, A. (1.7.49), C/o Price Waterhouse & Co., 1 Fredrick's Place, Old Jewry, London, E.C. 2. (1383)
- DAROOWALLA, NADIRSHAH ARDESHIR**, B.Com., A.S.A.A., A. (1.7.49), Chief Accountant, The New India Assurance Co., Ltd., Esplanade Road, Fort Bombay. (1410)
- DARUALLA, JAL CAWASJI**, G.D.A., A. (1.7.49), "Hardinge House", Gowalla Tank, P.O. Cumballa Hill, Bombay. (201)
- DAS, AKSHOY KUMAR**, B.A., B.Com., A. (1.7.49), 100, Harrison Road, Calcutta (1168)
- DAS, ARUN KUMAR**, B.Sc., B.Com., A. (6.10.50). **H. C. DAS & Co.**, 1/1 Vansittart Row, Dalhousie Square South, Calcutta—1. (1875)
- DAS & CHATTERJEA**, (R. C. Das), 152, Harish Mukherjee Road, Calcutta. (25)
- DAS (H.C.) & Co.**, (H. C. Das & A. K. Das), 1/1, Vansittart Row, Dalhousie Square South, Calcutta.
- DAS, HARENDRA CHANDRA**, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), **H. C. DAS & Co.**, 1/1, Vansittart Row, Calcutta. (42)
- DAS (J.C.) & Co.**, (H. P. De, B. K. Sen Gupta & S. N. Sen Gupta), 135, Canning Street, Calcutta—1.
- DAS, MANINDRA CHANDRA**, B.A., A.S.A.A., A. (1.7.49), with **LOVELOCK & LEWES**, 4, Lyons Range, Calcutta. (1304)
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- DAS, RAMESH CHANDRA**, B.A., A. (1.7.49), F. (16.8.49), **DAS & CHATTERJEA** 152, Harish Mukherjee Road, Calcutta—25. (736)
- DAS, ROHINI KANTO**, B.Sc., A.S.A.A., A. (1.7.49), Inspecting Assistant Commissioner of Income-tax, 20, New Colony, Jaipur. (1273)
- DAS, SANTOSH KUMAR**, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), 2, Mission Row Calcutta—1. (347)
- DAS SARKAR & CO.**, (U. N. Das & A. P. Sarkar), 8/2, Hastings Street, Top Floor, Calcutta—1.
- DAS, T. VENKATA**, B.A., G.D.A., A. (1.7.49), F. (16.8.49), Satyanarayanapuram Vijayawada—2. (559)
- DAS, UMA SHANKAR**, B.A., A. (1.7.49), 15-A, Clive Row, (2nd Floor), Calcutta—1. (1028)
- DAS, UPENDRA NATH**, B.Sc., A. (1.7.49), **DAS SARKAR & CO.**, 8/2, Hastings Street, Top Floor, Calcutta—1. (1183)
- DAS BHOWMIK, PULIN CHANDRA**, B.Sc., A. (1.7.49), Assistant Commissioner of Commercial Taxes, 10, Madan Street, Calcutta. (680)
- DAS GUPTA (A.C.) & CO.**, (J. N. Gupta), 12/1, Old Post Office Street Calcutta—1
- DAS GUPTA, BINODE KUMAR**, M.A., (Com.), B.L., A.S.A.A., A. (1.7.49), with **PRICE, WATER-HOUSE PEAT & CO.**, B-4, Clive Buildings, Calcutta. (1151)
- DAS GUPTA, BENOYENDRA NATH**, B.A., A.S.A.A., A. (1.7.49), F. (16.8.49), **B. N. DAS GUPTA & CO.**, New Civil Lines, Lucknow. (234)

- †DAS GUPTA, BENOYENDRA NATH, M.A., B.Com., A. (1.7.49), C/o The Imperial Tobacco Co. of India Ltd., 8, Netaji Subhas Road, Calcutta—1. (740)
- †DAS GUPTA, DEB KUMAR, B.Com., A. (1.7.49), 27, Gopal Bose Lane, P.O. Amherst Street, Calcutta—9. (1189)
- †DAS GUPTA, INDU BHUSHAN, M.A., (Com.), LL.B., A.S.A.A., A. (1.7.49), C/o Bombay Port Trust, Ballard Estate, Fort, Bombay. (1186)
- †DAS GUPTA, PRABODH NATH, G.D.A., A. (1.7.49), 93-A, Ballygunge Gardens, Calcutta—19. (1309)
- †DAS GUPTA, PRATUL KUMAR, B.Sc., G.D.A., A. (1.7.49), 27, S. R. Das Road, P. O. Kalighat, Calcutta. (991)
- †DAS GUPTA, PREMTOSH, B.Sc., A. (1.7.49), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P. B. No. 70, Calcutta. (760)
- DAS GUPTA, PROMATHA NATH, B.A., G.D.A., A. (1.7.49), F. (29.11.50), Danish Road, Gauhati. (665)
- DAS GUPTA, SAIENDRA NATH, B.Sc., A. (1.7.49), F. (5.7.50), S. N. DAS GUPTA & CO., 17, Mangoe Lane, Calcutta—1. (562)
- DASS & CO., (A. D. Kapur), Railway Road, Jullundur City.
- DASTGIR (S. G.) & CO., (S. G. Dastgir), Imperial Post Office Lane, Abid Road, Hyderabad (Dn.) also at Aurangabad (Dn.), Jalna and Nanded
- DASTGIR, SYED GULAM, B.Com., A. (1.7.49), F. (16.8.49), S. G. DASTGIR & CO., Imperial Post Office Lane, Abid Road, Hyderabad (Dn.). (727)
- DASTOOR (H. J.) & CO., (H. J. Dastoor), Cook's Building, 2nd Floor, Hornby Road, Fort, Bombay.
- DASTOOR, HORMASJI JAMSHEDJI, B.A., A.S.A.A., A. (1.7.49), H. J. DASTOOR & CO., Cook's Building 2nd Floor, Hornby Road, Fort, Bombay. (1501)
- DASTUR, DARA NASSERWANJI, G.D.A., A.S.A.A., A. (1.7.49), DASTUR KANGA & CO., 5, Hamam Street, Fort, Bombay. (449)
- †DASTUR, DINSHAW KAVASJI, G.D.A., A. (1.7.49), C/o Greaves, Cotton & Crompton Parkinson Ltd., 1, Forbes Street, Fort, Bombay. (915)
- DASTUR, ERACH JAMSHEDJI, B.Com., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), SORAB S. ENGINEER & CO., Ismail Building, 381, Hornby Road, Fort, Bombay—1. (48)
- †DASTUR, HOMI JAMSHED, B.A., G.D.A., A. (1.7.49), Assistant Controller of Accounts, The Tata Iron & Steel Co., Ltd., Jamshedpur. (701)
- DASTUR KANGA & CO., (D. N. Dastur & J. R. Kanga), 5, Hamam Street, Fort, Bombay.
- DATAR, GANESH DATTATRAYA, A. (23.8.50), C/o India United Mills Ltd., Indu House, Dougall Road, Ballard Estate, Bombay—1. (1850)
- †DATTA, BIMAL BHUSHAN, B.Com., A. (8.2.51), 30, Bharpura Road, P.O. Botani Garden, Howrah. (1951)
- †DATTA, DHARANI DHAR, B.Sc., B.Com., A. (1.7.49), 30, Sitaram Ghosh Street, Calcutta—9. (1249)
- DATTA, DILIP KUMAR, B.Com., A. (1.7.49), 18/33, Dover Lane, Calcutta—22 (1288)
- †DATTA, KALYAN KUMAR, B.Sc., A.S.A.A., A. (1.7.49), K. K. DATTA & CO., 95/1, Garpar Road, Calcutta. (411)
- DATTA, KANTI BIKAS, B.Com., A. (1.7.49), 5/3, Cornfield Road, Ballygunge, Calcutta. (1507)
- †DATTA, MAHESH, M.A., LL.B., A.S.A.A., A. (1.7.49), C/o Rehabilitation Finance Administration, Old Secretariat, Delhi. (709)
- †DATTA, MANORANJAN, B.Sc., A. (1.7.49), C/o M.B.M. Co. Ltd., P.O. Aurangabad, Dist. Murshidabad. (1544)
- DATTA, SACHINDRA, M.A., B.Com., A.S.A.A., A. (1.7.49), D. P. CHATTERJEE & CO., 10, Old Post Office Street, Calcutta. (1105)
- †DATTA, SATVARANJAN, B.Sc., G.D.A., A. (1.7.49), C/o Associated Electrical Industries (India) Limited, "Crown House," 6, Mission Row, Calcutta—1. (520)
- DATTA, SUDHIR CHAND, B.A., B.L., A. (19.8.50), 42-A, Ramkanto Bose Street, Bag Bazar, Calcutta. (1835)

- DATTA (S. N.) & CO.,** (S.N. Datta), "Datta Villa", Kadamkuan, Patna—3, also at Calcutta.
- DATTA, SURENDRA NATH, B.Com., G.D.A., A.** (1.7.49), **F.** (16.8.49), **S. N. DATTA & CO.,** "Datta Villa", Kadamkuan, Patna—3. (317)
- DATTU RAO, P. S., B.A., B.Com., G.D.A., A.** (1.7.49), No. 12, Central Bank Road Chamarajapet, Bangalore City. (828)
- DAVAR & BALSARI, (N. S. Davar & B. U. Balsari),** Jehangir Wadia Building 51, Esplanade Road, Fort, Bombay.
- DAVAR, DORAB RUSTOMJI, G.D.A., F.S.A.A., A.** (1.7.49), **F.** (16.8.49), **CORNELIUS & DAVAR, 51, Esplanade Road, Fort, Bombay.** (232)
- DAVAR, MANECK ARDESHIR, M.A., LL.B., F.S.A.A., A.** (1.7.49), **F.** (16.8.49), **MANECK A. DAVAR & CO., 8, Old Post Office Street, Calcutta.** (176)
- DAVAR, MINU SAVAKSHAH, F.S.A.A., A.** (1.7.49), **F.** (16.8.49), **S. R. BATLIBOI & CO., 1-B, Old Post Office Street, Calcutta.** (63)
- DAVAR, NANABHOY SORAB, A.** (21-3-50), **DAVAR & BALSARI, Jehangir Wadia Building, 51, Esplanade Road, Fort, Bombay.** (1656)
- DAVAR (NAVROZ A.) & CO., (N.A. Davar),** Motlibai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay.
- DAVAR, NAVROZ ARDHESHIR, M.A., F.S.A.A., A.** (1.7.49), **F.** (16.8.49), **NAVROZ A. DAVAR & CO., Motlibai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay.** (144)
- DAVE, ANANT DALPATRAM, B.Com., A.** (6.2.51), 3rd Floor, Chikhal House, 453-55, Kalbadevi Road, Bombay—2. (1947)
- DAVER, NAUSHIRWAN BURJORJEE, A.S.A.A., A.** (1.7.49), "Burjor Building", 38, Garden Road, Apollo Reclamation, Bombay. (1108)
- DAWUR, M.H., A.** (1.7.49), **F.** (16.8.49), 83, Bolton House, Opp. Marine Lines Station, Queens Road, Bombay. (1562)
- DAY & CO., (B. K. Day & P. S. Banerjee), 7, Dinoo Lane, P.O. Kadamtola, Howrah.**
- DAY, BIRENDRA KUMAR, A.** (1.7.49), **F.** (16.8.49), **DAY & CO., 7, Dinoo Lane, P.O. Kadamtola, Howrah.** (537)
- DAY, SUBODH KUMAR, A.S.A.A., A.** (1.7.49), **F.** (16.8.49), 30, Elgin Road Calcutta. (84)
- DE (A. K.) & CO., (A. K. De), 8/2, Hastings Street, Calcutta—1.**
- DE, AMARENDRA KUMAR, B.Com., A.** (1.7.49), **A. K. DE & CO., 8/2, Hastings Street, Calcutta.** (1505)
- DE, AMULYADHAN, G.D.A., A.** (1.7.49), Avenue House, 2nd Floor, 1-C, Chowringhee Square, Calcutta—1. (1308)
- DE, ASHUTOSH, B.A., G.D.A., A.** (1.7.49), 58-F, Bechu Chatterjee Street, Calcutta. (912)
- DE (B. K.) & CO., (Bejoy Krishna De), 8/2, Hastings Street, 2nd Floor, Calcutta.**
- DE, BEJOY KRISHNA, A.** (1.7.49), **B. K. DE & CO., 8/2, Hastings Street, (2nd Floor), Calcutta.** (1130)
- DR. BRAJENDRA KUMAR, B.Sc., A.** (1.7.49), 14, Santi Ghose Street, Calcutta—4 (1551)
- DE, BRAJENDRA KUMAR, B.Sc., A.** (1.7.49), C/o Electricity Department, Government of West Bengal, 4, Hastings Street, Calcutta. (772)
- DE (H.P.) & CO., (Haraprasad De), 5/2, Garstin Place, Calcutta.**
- DE, HARAPRASAD, M.A., B.Com., A.** (1.7.49), **F.** (24.12.49), **H. P. DE & CO., 5/2 Garstin Place, Calcutta—1.** (843)
- DE (S. N.) & CO., (S. N. De), 9, Hastings Street, Calcutta—1.**
- DE, SAMBHU NATH, B.Com., A.** (18.5.50), **SAMBHU N. DE & CO., 1-B, Old Post Office Street, Calcutta—1.** (1730)
- DE, SITANATH, B.Com., A.** (1.7.49), **F.** (16.8.49), **S. N. DE & CO., 9, Hastings Street, Calcutta.** (896)
- DEAVIN, JOHN, A.** (1.7.49), **FRASER & ROSS, Dare House, P.B. No. 1352, Madras.** (1992)
- DEB, MALAY KUMAR, B.Sc., G.D.A., A.** (1.7.49), **F.** (16.8.49), 8/2, Hastings Street, Calcutta. (13)

- DEMETRIUS, ST. JOHN, A. (1.7.49), F. (16.8.49), GEORGE READ & CO., Avenue House, Chowringhee Square, Calcutta—1. (287)
- DESAI (A. H.) & CO., (A. H. Desai), 25, Bank Street, 2nd Floor, Fort, Bombay.
- DESAI, AMRIT HARIBHAI, B.Com., A. (1.7.49), A. H. DESAI & CO., 25, Bank Street, 2nd Floor, Fort, Bombay. (1477)
- DESAI (B. D.) & CO., (B. D. Desai), 308, Tardeo Road, Bombay—7.
- DESAI, BALVANTRAI DAYABHAI, A. (1.7.49), B. D. DESAI & CO., 308, Tardeo Road, Nanachowk, Bombay—7. (1061)
- †DESAI, BALVANTRAI DAHYABHAI, B.Com., A. (1.7.49), Ekadashi Building, 25, Parekh Street, Bombay—4. (1498)
- DESAI, CHANDRAKANT MAGANLAL, B.Com., A. (13.11.50), 40, Lalpatrai Road, Vile Parle, Bombay—24. (1897)
- DESAI, (D. S.) & CO., (D. S. Desai), Round Building, 2nd Floor, Room No. 7, Kalbadevi, Bombay—2.
- DESAI, DINKAR SAKHARAM, A. (1.7.49), F. (16.8.49), D. S. DESAI & CO., Round Building, 2nd Floor, Room No. 7, Kalbadevi, Bombay—2. (787)
- †DESAI, DINU PRASAD KRISHNALAL, A.S.A.A., A. (8.6.50), Assistant Accountant, Jardine Henderson Ltd., 4, Clive Road, Calcutta. (1764)
- DESAI, JAL TEMULJI, G.D.A., A. (1.7.49), F. (16.8.49), DALAL, DESAI & KUMANA, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort, Bombay. (154)
- DESAI, KANTILAL SHAMALDAS, A. (1.7.49), F. (16.8.49), KANTILAL DESAI & CO., 40, Picket Road, 2nd Floor, Kalbadevi, Bombay—2. (729)
- DESAI, MAHENDRA JAMIATRAM, B.A., LL.B., G.D.A., A. (1.7.49), F. (16.8.49), LAKHIA DESAI & CO., Model Talkies Building, Gandhi Road, Ahmedabad. (599)
- DESAI, MANUBHAI DOLATRAI JIVANJI, A. (1.7.49), F. (30.3.51), MANUBHAI DESAI & CO., "Mirabelle Hotel", 3rd Floor, 33-A, New Marine Lines, Bombay. (966)
- †DESAI, MEHER NANABHAI, B.A., B.Com., A. (1.7.49), with M. D. DARBARI & CO., 8, Old Post Office Street, Calcutta. (806)
- †DESAI, MOHANLAL HARIBHAI, B.Com., LL.B., A. (17.5.50), 164, Ground Floor, II Lane, Shivaji Park, Bombay—28. (1723)
- DESAI, NANUBHAI JOGIBHAI, A. (1.7.49), F. (16.8.49), NANUBHAI DESAI & CO., Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (660)
- †DESAI, NANUBHAI VALLABHBHAI, A. (23.12.49), Appellate Assistant Commissioner of Income-tax, L. Range, Bombay, Central Government Buildings, Queens Road, Bombay—1. (1639)
- DESAI, NAVINCHANDRA KIKUBHAI, B.Com., A. (1.7.49), Ratanshi Dhanji Bhatia Niwas, 2nd Floor, Opp. Thakurdwar Post Office, Thakurdwar, Bombay. (1271)
- DESAI, NAVINCHANDRA RAMANLAL, A. (21.3.50), Laxmi Nilayam, Nehru Road, Vishnu Street, Vile-parle, Bombay—24. (1662)
- DESAI, NOSHIR NANABHAI, B.A., B.Com., A. (1.7.49), NAUSHIR M. MARFATIA & CO., Alice Building, Hornby Road, Fort, Bombay. (1280)
- DESAI, OCHHAVALAL MANEKLAL, A. (1.7.49), O. T. GANDHI & CO., Sambhavi Chambers, Sir Pherozeshah Mehta Road, Fort, Bombay. (1253)
- DESAI (R. D.) & CO., (R. D. Desai), Chandanmal Mansion, First Floor, 431, Kalbadevi Road, Bombay.
- DESAI, RAMESHCHANDRA DAHYABHAI, B.Sc., A. (1.7.49), R. D. DESAI & CO., Chandanmal Mansion, First Floor, 431, Kalbadevi, Bombay—2. (1071)
- DESAI, RASHMIKANT HIRALAL, B.Com., A. (1.6.50), "Pushpavatika", 12th Road, Khar, Bombay—21. (1755)
- DESAI, SHATANU NANUBHAI, A. (1.7.49), NANUBHAI & CO., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay. (1232)
- DESAI, SHIRISHCHANDRA RATILAL, B.Com., A. (2.12.50), Nootan Nagar, "B" Building, Block No. 26, Turner Road, Bandra, Bombay. (1912)
- DESAI, WASUDEV MANILAL, A. (1.7.49), 16, Moore Street, G. T., Madras—2. (1245)

- DESHPANDE, ANANT VENKATESH, F.S.A.A., A. (1.7.49), F. (16.8.49), DESHPANDE & JASAVALA, Petit Building, 359, Hornby Road, Fort, Bombay. (601)**
- DESHPANDE & JASAVALA (A. V. Deshpande & D. J. Jasavala), Petit Building 359, Hornby Road, Fort, Bombay, also at Belgaum.**
- DESHPANDE, SHRINIVAS VASUDEVARAO, B.A., A. (16.8.50), Income-tax Practitioner, Shani Peth, Jalgaon. (1823)**
- DESHPANDE, VAMAN HARI, G.D.A., A. (1.7.49), F. (16.8.49), BATLIBOI & PUROHIT, National Insurance Building, 204, Hornby Road, Fort, Bombay. (276)**
- DEVARAJAN, VISWANATH, G.D.A., A. (1.7.49), No. 7, Jaya Niwas, Vincen Road, Matunga, G.I.P., Bombay—19. (959)**
- DEVIDAS VITHALDAS & CO., (Amratlal K. Parikh), 16, Apollo Street, Fort Bombay.**
- DEY, ANANTA KUMAR, B.Com., A. (1.7.49), 38-F., Nilmony Mitter Street, Calcutta—6. (768)**
- DEY, MON MOHAN, B.Com., A.S.A.A., A. (1.7.49), C/o Balmer Lawrie & Co. Ltd., Accountants Dept., 21, Netaji Subhas Road, Calcutta. (646)**
- DHABAR, NARIMAN KAIKHUSRU, A. (1.7.49), F. (18.7.50), B. P. GHARDA & CO., 121, Mahatma Gandhi Road, Fort, Bombay. (994)**
- DHAGE (V. K.) & CO., (V. K. Dhage), Podar Chambers, Parsi Bazar Street, Fort, Bombay, also at Hyderabad (Dn.)**
- DHAGE, VENKATRAO KRISHNAJI, B.A., LL.B., G.D.A., A. (1.7.49), F. (16.8.49), V. K. DHAGE & CO., Podar Chambers, Parsi Bazar Street, Fort, Bombay (457)**
- DHANBHOORA, KAWAS JEHangIRJI, A. (1.7.49), F. (16.8.49), MEHTA DHANBHOORA & CO., Ali Chambers, Meadows Street, Fort, Bombay. (527)**
- DHANYAKUMAR, S., G.D.A., A. (1.7.49), F. (11.11.49), 1, Lakshmikanthan Street, Thyagarayanagar, Madras—17. (644)**
- DHAR, SADHU SARAN, B.Com., A. (1.7.49), F. (16.8.49), 2, Church Lane, Calcutta—1. (728)**
- DHARMADHIKARI, VINAYAK GOBIND, B.Com., A. (1.7.49), 116, Shivaji Park, Dadar, Bombay—28. (1399)**
- DHARMASANKARAN, R., G.D.A., A. (1.7.49), F. (16.8.49), 31, Perumal Sannadhi Street, Tinneveli Junction. (408)**
- DHAWAN (S. N.) & CO., (S. N. Dhawan), 64, Regal Buildings, New Delhi.**
- DHAWAN, SHIV NARAIN, B.Com., A. (1.7.49), F. (16.8.49), S. N. DHAWAN & CO., 64, Regal Buildings, New Delhi. (925)**
- DHONDY, HORMUSJI BERHAMJI, A. (1.7.49), with S. B. BILLIMORIA & CO., 113, Mahatma Gandhi Road, Fort, Bombay. (1330)**
- DHURANDHAR, VISHNU JAGANNATH, A. (1.7.49), Graham Villa, 22, Aundh Road, Kirkee. (1022)**
- DIGARIA, RUSTOMJI DOSSABHAI, G.D.A., A. (1.7.49), C/o The Capitol Cinema, Opposite Victoria Terminus, Bombay. (230)**
- DIKSHIT (M. L.) & CO., (M. L. Dikshit), 13, Vijay Nagar Colony, Agra.**
- DIKSHIT, MOHAN LAL, B.Com., LL.B., A. (1.7.49), M. L. DIKSHIT & CO., 13, Vijay Nagar Colony, Agra. (1346)**
- DINODIA, SADHU RAM, B.Com., LL.B., A. (1.7.49), 22, Barakhamba Road, Delhi (1093)**
- DINUBHAI & CO., [D. L. Bhatt & M. C. Mehta (Partner for Indore only)] 65, Mahatma Gandhi Road, Bombay—1, also at Indore.**
- DIVAN, RAMANLAL CHANDULAL, B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49), CHANDABHOY & JASSOABHOY, Advani Chambers, Sir Phirozshah Mehta Road, Fort, Bombay—1. (75)**
- DIXIT, KRISHNAJI TRIMBAK, B.A., B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), 903-B, Sadashiv Peth, Laxmi Road, Poona—2. (213)**
- DIWAN, ARJAN DATTA, M., B.Com., A. (1.7.49), 72, G. B. Road, Delhi. (1469)**
- DOCTOR, DARASHAW SORABJI, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), Hashim Building, 38-40, Churchgate Street, Fort, Bombay. (246)**

- DOODHMAL, RUSI COOVERJI, J.P., G.D.A., A. (1.7.49), No. 2, Sleater House, Sleater Road, Bombay—7. (590)
- DOODHWALA (M.L.) & CO., (M. L. Doodhwala), "B" Fort Chambers, Dean Lane, Hamam Street, Fort, Bombay.
- DOODHWALLA, MAGANLAL LALBHAI, B.Com., A. (1.7.49), F. (16.8.49), M. L. DOODHWALA & CO., 'B' Fort Chambers, 2nd Floor, Dean Lane, Hamam Street, Fort, Bombay. (726)
- DOOMASIA (D. A.) & CO., (D. A. Doomasia), All Chambers, Medows Street, Fort Bombay.
- DOOMASIA, DORABSHAW ARDESHIR, G.D.A., A. (1.7.49), F. (16.8.49), D. A. DOOMASIA & CO., All Chambers, Medows Street, Fort, Bombay. (225)
- DORAISWAMY, A. R., G.D.A., A. (1.7.49), F. (16.8.49), Main Road, Shevapel Salem. (505)
- †DORDI, JAMSHED PESTONJI, B.A., G.D.A., A. (1.7.49), Assistant Manager, The Model Mills Nagpur Ltd., Umrer Road, Nagpur. (1215)
- †DORDI, PHIROZ ARDESHIR, G.D.A., A. (1.7.49), Block No. 16, Rustom Baug Victoria Road, Byculia, Bombay—27. (477)
- DOSHI, JAGMOHANDAS KESHAVJI, B.Com., A. (1.7.49), F. (16.8.49), G. P. KAPADIA & CO., Hamam House, Hamam Street, Fort, Bombay. (447).
- DOSHI, PRAFULLACHANDRA KESHAVLAL, B.Com., A. (1.7.49), 9, Ansaari Road, Vile Parle (West), Bombay—24. (1413)
- †DOTIVALA, MANEK HORMASJI, A. (1.7.49), with A. F. FERGUSON & CO. Allahabad Bank Buildings, Apollo Street, Bombay. (856)
- DOTIWALLA, JAL MUNCHERJI, G.D.A., A. (1.7.49), F. (16.8.49), P. C. HANSOTIA & CO., Nanjee Building, 17, Elphinstone Circle, Fort, Bombay—1. (427)
- †DOUGLAS, ROBERT, A. (1.7.49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Magnet House, Ballard Estate, Bombay. (1440)
- †DOUGLASS, REGINALD WARD, A. (1.7.49), C/o Burmah Shell, P.O. Box 151, Esplanade, Madras. (1491)
- DOW, PETER, B.L., C.A., A. (1.7.49), C/o Mackinnon Mackenzie & Co., P.O. Box No. 163, 16, Strand Road, Calcutta. (1403)
- DRIVER, MINOCHER SORABJI, B.Com., A. (21.8.50), C/o The Bombay Dyeing & Mfg. Co., Ltd., Neville House, Ballard Estate, Bombay. (1843)
- DUBASH, MINOCHER DOSABHAI, G.D.A., A.S.A.A., A. (1.7.49), with S. A. BILLIMORIA & CO., 113, Mahatma Gandhi Road, Bombay. (970)
- DUBASH, NOSHIR FRAMROZE, B.A., A. (17.8.50), 747, Peshotan Villa, Road No. 6, Parsee Colony, Dadar, Bombay. (1825)
- †DUGUID, ROBERT HUTTON, B.Com., C. A. (Scot.), A. (1.7.49), C/o Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road, Calcutta. (1314).
- DUMALE, SHIVRAM PARSHURAM, B.A., A. (24.8.49), Shree Samartha Sadan Benham Hall Lane, Girgaum, Bombay. (1579)
- †DUNCAN, GEOFFREY GREIG, A.C.A., (ENG. & WALES), A. (1.7.49), C/o Kettlewell Bullen & Co., Ltd., 21, Strand Road, Post Box No. 121, Calcutta—1 (1091)
- †DUNCAN, STANLEY MALCOLM, A. (1.7.49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jeory, London. E.C. 2. (1386)
- DUNGOR, RUTTONSHAW DINSHAWJI, G.D.A., A. (1.7.49), Jehangir Mansion 3rd Floor, 1st Marine Street, Fort, Bombay—1. (949)
- †DUSTOOR, KHURSHED, A. (1.7.49), 7, Grants Lane, Calcutta—12. (1297)
- †DUTIA, DUNGERSEY J., A. (1.7.49), with SURI & CO., 64, Lakshmi Building Sir Phirozshah Mehta Road, Fort, Bombay. (778)
- DUTT, BHABANI KRISHNA, M.A., B.Com., A. (1.7.49), P-13-7, Swinhoe Street Calcutta—19. (1538)
- †DUTT, MATILAL, B. Com., G.D.A., A. (1.7.49), Agricultural Income-tax Offices, Calcutta Range I, 2, Hare Street (Top Floor), Calcutta. (358)
- DUTT RONENDRA NATH, M.A., LL.B., A.C.A. (ENG. & WALES), A. (1.7.49), Raj Darbhanga, Darbhanga. (Bihar). (83)
- DUTT (S.) & Co., (S. Dutt), 2, Clive Ghat Street, Calcutta—1.

- DUTT, SATYESH CHANDRA, B.A., B.Com., G.D.A., A. (1.7.49), F. (16.8.49)**, 35, Netaji Subhas Road, Calcutta. (178)
- DUTT, SHYAMAL KUMAR, B.Com., A.S.A.A., A. (1.7.49), 9, Akrur Dutt Lane, Calcutta—12. (1004)**
- DUTT, SUNIRMAL, M.A., B.Com., A. (1.7.49), F. (12.1.50), S. DUTT & Co., 2, Clive Ghat Street, Calcutta—1. (928)**
- DUTTA, INDU BHUSHAN, B.Com., A. (1.7.49), C/o Brooke Bond (India) Ltd., 2, Metcalfe Street, Calcutta. (832)**
- JEASSON JOHN WHITTON, A. (1.7.49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road, Calcutta. (437)**
- EKTARE, SHRIKRISHNA RAGHUNATH, B.Com., A. (8.2.51), Kridabhuwan Road, Bannar. (1950)**
- ELAVIA, PHIROZE DINSHAWJI, G.D.A., A. (1.7.49), C-7, Khusro Baug, Near Electric House, Colaba Causeway, Bombay. (1164)**
- ENGINEER, ARDESHIR SORABJI, G.D.A., A. (1.7.49), 15-B, Balaram Road, Grant Road, Bombay—7. (794)**
- ENGINEER, KAIKHUSHROO SORABJI, B.Com., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), SORAB S. ENGINEER & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (280)**
- ENGINEER, MRS. SHIRIN KAIKHUSHROO, B.Com., A. (1.7.49), C/o SORAB S. ENGINEER & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (281)**
- ENGINEER (SORAB S. & Co., S. S. Engineer, E. J. Dastur & K. S. Engineer), Ismail Building, 381, Hornby Road, Fort, Bombay.**
- ENGINEER, SORABJI SHAPURJI, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), SORAB S. ENGINEER & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (82)**
- ESWAR (B. V.) & Co., (B. Venkateswarlu), Masulipatam.**
- FALKNER, ALFRED CLIFFORD, A. (1.7.49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry, London. E. C. 2. (1385)**
- FATEHPURIA, SUNDARLAL, B.Com., A. (1.7.49), SUNDERLAL & Co., National Indian Life Insurance Building, 59, Forbes Street, Fort, Bombay. (1266)**
- FERGIE, ALLAN MACGREGOR SMITH, A. (1.7.49), LOVELOCK & LEWIS, 4, Lyons Range, Calcutta. (1098)**
- FERGUSON (A.F.) & Co., (Sir B. J. Whitby, G. M. Bathgate, O.B.E., F.A. Cole, R. G. Chapman, N. R. Mody, H. J. Vachha, I. M. Ogg, A. McLaren & J. P. Bray), Allahabad Bank Building, Apollo Street, Fort, Bombay, also at New Delhi.**
- FERGUSON, RONALD WILLIAM NEWTON, A. (1.7.49), C/o Kilburn & Co., 4, Fairlie Place, Calcutta. (1152)**
- FETTES, KENNETH RICHARD, A. (1.7.49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road, Calcutta. (430)**
- FORBES, BEHRAMJI JAMSHEDJI, G.D.A., A. (1.7.49), C/o Anchor Line Ltd., Neville House, Graham Road, Ballard Estate, Bombay. (1401)**
- FORD RHODES PARKS & Co., (C. W. Lloyd, J. Smalls, I. B. Wilson, G. B. Turnbull, W. H. Percival & W. O. Smedley), Tower House, Chowringhee Square, Calcutta, also at Bombay and Mathural.**
- FORDWOOD, DONALD, C.A. (Scot.), A. (1.7.49), 4, Clive Row, Calcutta. (1173)**
- FORSTER, ANDREW HUIE, A. (1.7.49), C/o Macneil & Berry Ltd., 2, Fairlie Place, Calcutta—1. (1389)**
- FRANCIS, GNANADICAM, B.A., B.L., A. (1.7.49), C/o Madras Electricity System, 157 Mount Road, Madras—2. (777)**
- FRANCIS, JAMES, A. (1.7.49), 8, Lyons Range, Calcutta—1. (1421)**
- FRASER & ROSS, (J. S. Goodwin, S. A. Bindon, N. Blenkinsop, J. Deavin, J. Ashton, R. Venkatesan, A. K. Sivaramakrishnan & K. Kannappan), P.B. No. 1352, Dare House, Madras, also at Bangalore.**
- FULLER, RONALD USHER, A. (1.7.49), F. (16.8.49), PRICE WATERHOUSE PEAT & Co., 14/87, Civil Lines, P.B. No. 61, Kanpur. (119)**
- GADRE & BHIDE, (G. J. Gadre & V. G. Bhide), 381, Shanwar Peth, Near Kanyashala, Poona—2.**

- GADRE, GOPAL JANARDAN, B.Com., A. (1.7.49), *GADRE & BHIDE*, 318, Shanwar Peth, Near Kanyashala, Poona—2. (1097)
- GADRE, KESHAV SHANKAR, G.D.A., A. (1.7.49), 252/4, Sadashiv Peth, Near Peru Gate, Poona—2. (631)
- GADRE, MAHESHWAR JANARDAN, G.D.A., A. (1.7.49), F. (16.8.49), MAHESHWAR *GADRE & Co.*, Tilak Road, Mahal, Nagpur. (519)
- †GAGWANI, PADAMSI HARIDAS, G.D.A., A. (1.7.49), F. (16.8.49), 2nd Floor, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay—1. (372)
- †GAI, GUSHTASP HOMASJI, G.D.A., A. (1.7.49), C/o Western India Match Co., Ltd., P. O. Almbazar, 24 Parganas. (518)
- †GANAPATHI, KRISHNIER, A. (17.5.50), 95, Pereira Building, Oxford Street, Secunderabad. (Dn.). (7728)
- †GANAPATHY, NILAKANTA IYER, B.A., G.D.A., A. (1.7.49), F. (16.8.49), 1st Additional Income-tax Officer, Trivandrum. (Travancore.) (296)
- †GANAPATHY, TIRUMANDAGUDI VISWANATHA, G.D.A., A. (1.7.49), 44, Pattabiraman Pillai Street, Tennore, Trichinopoly. (182)
- †GANAPATI (U.R.) & Co., (U. R. Ganapati, K. Jayabalasubrahmanian & P. S. Krishnan) Mangala Vilas, Erode, also at Tiruppur.
- GANAPATI IYER, UTTAMAPALAYAM RAMASWAMI, G.D.A., A. (1.7.49), F. (16.8.49), U. R. GANAPATI & Co., "Mangala Vilas", Karungalapalayam Extension, Erode. (S.I.Rly.). (62)
- GANDHI, DEVENDRA CHIMANLAL, B.Com., A. (27.4.50), 70, Tulsi Vihar, Marine Drive, Fort, Bombay—1. (1705)
- †GANDHI, JEYSHANKAR AMRITLAL, B.Com., G.D.A., A. (1.7.49), C/o Calico Mills, Outside Jamalpur Gate, Ahmedabad. (233)
- GANDHI, MANHARLAL MANGALDAS, B.Com., A. (16.2.51), with DALAL & SHAH, 49-55, Apollo Street, Fort, Bombay. (1956)
- †GANDHI, MINOO NAOROJI, G.D.A., A. (1.7.49), F. (16.8.49), Ava Villa, Kohdadad Circle, Dadar, Bombay. (445)
- GANDHI (O.T.) & Co., (O. T. Gandhi & O. M. Desai), 44, Bada Sarafa, Indore, also at Bombay.
- GANDHI OCHAVLAL TRIBHOVANDAS, B.Com., A. (27.8.49), O. T. GANDHI & Co., 44, Bada Sarafa, Indore. (1585)
- GANDHI, V. R., A. (21.9.49), CHANDRAKANT & Co., Gheewala Building, Baharkot, Veraval. (Saurashtra). (1593)
- GANESAN, A., B.A., A. (1.7.49), F. (13.10.49), 2, Lakshmi Puram, Tennur Trichinopoly. (931)
- †GANESAN, L. G., B.Sc., A. (1.7.49), 3, Gopalapuram, Tennur, Trichinopoly. (1226)
- GANG, ABHEMAL, B.Com., A. (1.7.49), Sejati Gate, Jodhpur. (1484)
- GANGOPADHAY, NARAYAN CHANDRA, B.Com., A. (27.3.50), N. C. GANGULI & Co., 121, Dawnagazi Road, P.O. Bally, Dist. Howrah. (1690)
- GANGOPADHYAY, SUSHIL KUMAR, B.Com., A. (1.7.49), Ambika Chatterji Road, Gondalpara P.O., Dist. Hooghly. (1020)
- †GANGOPADHYAYA, NIRMAL KUMAR, B.A., A. (25.8.50), 140-A, Russa Road, (Flat No. 15), Calcutta—26. (1855)
- †GANGULI, ANIL KUMAR, B.Sc., A. (1.7.49), 172-A, Upper Chitpur Road, P.O. Baghbazar, Calcutta—3. (1188)
- GANGULI, GANENDRA NATH, B.Com., A. (1.7.49), 9, Haldarpara Road, Calcutta—26. (1286)
- GANGULI, MUKHERJEE & Co., (A. K. Mukherjee), Post Box No. 719, 23, Strand Road, Calcutta—1.
- GANGULI (N.C.) & Co., (N. C. Gangopadhya), 121, Dawnagazi Road, Bally, Distt. Howrah.
- †GANGULI, SUDHANSU KUMAR, B.Sc., G.D.A., A. (1.7.49), Assistant Commissioner of Income-tax, Central Government Building, Queens' Road, Bombay—1. (1455)
- GANGULY (S. K.) & Co., (S. K. GANGULY), 129, Dharamtolla Street, Calcutta—13.

- GANGULI, SUSIL KUMAR, B.Sc., B.Com., A. (1.7.49), F. (13.1.51), S. K. GANGULI & Co., 129, Dharamtolla Street, Calcutta—13. (876)**
- †**GARDA, NADIR FRAMROZ, B.A., G.D.A., A. (21.3.50), Theosophical Colony, Juhu, Bombay. (1659)**
- GARG, HEM CHAND, B.A., Com. (Hon.), A. (24.9.49), R. K. KHANNA & Co., Opp Prem Prakash Cinema, Jaipur. (1604)**
- GARG, PREM DAYAL, M.A., B.Com., A. (22.7.50), Wazir Pura, Agra. (1808)**
- GARGIEYA (B.D.) & Co., [B. D. Gargieya & H. R. Bahl (Partner for Jaipur only)], Gargieya Niwas, Beawar, also at Ajmer and Jaipur City.**
- GARGIEYA, BHAGWAN DAS, G.D.A., A. (1.7.49), F. (16.8.49), B. D. GARGIEYA & Co., "Gargieya Niwas" Beawar. (95)**
- GARGIEYA, KANHAIYA LAL, A. (1.7.49), F. (16.8.49), Gargieya Niwas, Beawar. (1561)**
- GHANEKAR, PURUSHOTTAM DATTATRAYA, B.A., B.Com., A. (27.8.49), 14-D, Khotachi Wadi, Girgaon, Bombay—4. (1583)**
- †**GANGURDE, ANANT NARAYAN, B.Com., A. (1.7.49), 168, I. Thakurdwar Road, Bombay—2. (1393)**
- GHARAIYA, KASAM ISMAIL, A. (1.7.49), F. (12.1.50), PATEL & GHARAIYA, Vakilna Mansion, Lalgate, Surat. (888)**
- GHARDA (B.P.) & Co., (C. R. Mucadum & N. K. Dhabar), Opp. The University Gardens, 121, Mahatma Gandhi Road, Fort, Bombay.**
- GHATALIA (S.V.) & Co., (S. V. Ghatalia), 19, Hamam Street, Fort, Bombay.**
- GHATALIA, SHATISHCHANDRA VIRCHAND, B.Com., F.S.A.A., A. (1.7.49), F. (16.9.50), S. V. GHATALIA & Co., 19, Hamam Street, Fort, Bombay. (1011)**
- GHHEYARA, FRAMJI KAIKHUSHROO, A. (1.7.49), Senior Accounts Officer, Tata Locomotive & Engineering Co., Ltd., Jamshedpur—4. (976)**
- GHOSE (N.C.) & Co., (N. C. Ghose), P-39, Mission Row Extension, Calcutta. (1)**
- GHOSE, NIRMAL CHANDRA, B.Com., A. (1.7.49), F. (16.8.49), N. C. GHOSH & Co., P. 39, Mission Row Extension, Calcutta. (730)**
- GHOSE, NUNDY & Co., (M. N. Nundy), 84-A, Netaji Subhas Road, Room No. C-1, Calcutta.**
- GHOSE (S.) Co., (S. Ghose), 10, Mercantile Building, Lall Bazar, Calcutta.**
- GHOSE, SAILEN, B. Sc., A. (1.7.49), F. (16.8.49), S. GHOSE & Co., 10, Mercantile Building, Lall Bazar, Calcutta. (11)**
- GHOSE, SUBHAS CHANDRA, B. Sc., A. (30.5.50), GUPTA MITRA & Co., 30, Brabourne Road, Calcutta. (1749)**
- GHOSE (A. K.) & Co., (A. K. Ghosh), 158-D, Upper Circular Road, Calcutta—4.**
- GHOSH, AJAY KUMAR, B.Com., A. (1.7.49), 7/1, Nundy Street, P.O. Rashbehari Avenue, Calcutta—29. (1238)**
- GHOSH, AJIT KUMAR, B.A., A. (1.7.49), F. (16.8.49), 8, Old Post Office Street, Calcutta. (685)**
- GHOSH, AKSHAY KUMAR, B.Com., A. (1.7.49), A. K. GHOSH & Co., 158-D, Upper Circular Road, Calcutta—4. (1450)**
- GHOSH, ANIL KUMAR, G.D.A., A. (1.7.49), F. (16.8.49), GHOSH & GHOSH, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (224)**
- †**GHOSH, ARABINDA, M.A. (Com.), A. (19.8.50), 41-B, Ekdalia Road, Calcutta—19. (1837)**
- GHOSH, BASUDEVA, M.A. B.Com., B.L., A. (1.7.49), GHOSH & GHOSH, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1068)**
- †**GHOSH, BIMALENDU, B.Sc., A. (1.7.49), 65, Bazar Road, Behala, Calcutta (1037)**
- GHOSH & GHOSH, (A. K. Ghosh & B. Ghosh), Temple Chambers, 6, Old Post Office Street, Calcutta—1.**
- †**GHOSH, GURUDAS, M.A., B.Com., A. (20.12.50), Asst. Commissioner of Income-tax, West Bengal, 46, Karbala Tank Road, Calcutta—6. (1920)**
- GHOSH, HIMANSHU SEKHAR, B.Sc., A. (1.7.49), 20-B, Hazra Road, Calcutta—26. (1552)**
- GHOSH, JANENDRA NATH, A. (8.3.51), 41, Wellington Street, Calcutta—11 (1968)**

- GHOSH, JITENDRA KISHORE, B.Com., G.D.A., A. (1.7.49), F. (13.10.49), J. K. GHOSH & Co., 38, Brabourne Road, Calcutta. (301)
- GHOSH, KAMAL KUMAR, A. (1.7.49), 43-A, Mohim Halder Street, Calcutta—26 (1041)
- †GHOSH, NARESH CHANDRA, B.Sc., B.Com., A. (1.7.49), 28/10-B, Nakuleswar Bhattacharyya Lane, Calcutta—26. (1475)
- GHOSH (P. K.) & Co., (P. K. Ghosh), 17, Mangoe Lane, Calcutta—1.
- GHOSH, PABITRA KUMAR, B.Sc., F.S.A.A., A. (1.7.49), F. (16.8.49), P. K. GHOSH & Co., 17, Mangoe Lane, Calcutta—1. (204)
- †GHOSH, RATISH CHANDRA, B.Com., A. (1.7.49), 1-B, Deodar Street, P.O. Ballygunge, Calcutta. (1280)
- GHOSH (S.K.) & Co., (S. K. Ghosh & M. Gupta), 10, Old Post Office Street, Calcutta—1.
- GHOSH, SIDDHARTHA KUMAR, B.Sc., F.S.A.A., A. (1.7.49), F. (16.8.49), S. K. GHOSH & Co., 10, Old Post Office Street, Calcutta. (237)
- †GHOSH SUDHIR KUMAR, G.D.A., A. (1.7.49), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road, Calcutta. (530)
- GHOSH SUSIL KUMAR, M.A., B.Com., A. (1.7.49), White Hall Pharmacy Building 131, Lower Circular Road, Calcutta. (776)
- GHYARA, SAM RUSTOMJI, A. (13.11.50), with KALYANIWALLA & MISTRY, 32, Apollo Street, Fort, Bombay. (1895)
- GIB, JOHN STEWART FYFE, A. (1.7.49), LOVELOCK & LEWS, 4, Lyons Range, Calcutta. (1104)
- GIDWANI, NANIK MOTUMAL, B.Sc., A. (1.7.49), C/o Mackinnon Mac-Kenzie & Co., Ballard Estate, Bombay—1. (1153)
- †GIDWANI, PAHILAJ HASASING, F.S.A.A., A. (1.7.49), F. (16.8.49), Executive Director, Western India Prospecting Syndicate Ltd., Calico Mills Premises, Post Box No. 28, Ahmedabad. (378)
- GIRISH CHAND, B.A., (Hons.), A. (1.7.49), GIRISH CHAND & Co., 11, 'L' Block, Connaught Circus, New Delhi. (1424)
- GNANANANDULU, KAPPAGANTULU, G.D.A., A. (1.7.49), F. (16.8.49), 34, Godown Street, George Town, Madras. (133)
- GODBOLE, RAMCHANDRA GAJANNAN, B.Com., A. (7.11.50), 998, Sadashiv Peth, Poona—2. (1888)
- GOEL, VISHWA NATH, B.A., (Com.), A. (1.7.49), 64, Queensway, Post Box No. 17, New Delhi. (632)
- GONDALIA, GORDHANDAS HIRJI, B.Com., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), GONDALIA & MANDVIWALLA, Hamam House, Hamam Street, Fort, Bombay. (751)
- GONDALIA & MANDVIWALLA, (G. H. GONDALIA & N. R. Mandviwalla), Hamam House, Hamam Street Fort, Bombay.
- †GONGE, DEVIDAS MADAVRAO, B.Com., A. (24.8.49), C/o Accountant General's Office, Bombay. (1580)
- †GONSALVES, GEORGE JOHN VINCENT, G.D.A., A. (1.7.49), 33-C, Matharpacady, Mazgaon, Bombay—10. (1116)
- GOODWIN, JOHN STANLEY, A. (1.7.49), F. (16.8.49), FRASER & ROSS, Dara House, P.B. No. 1352, Madras. (323)
- †GOPALACHARY, KRISHNASWAMY, B.A., A. (1.7.49), C/o William Jecks & Co. Ltd., N. Bank of India Buildings, First Line Beach Madras. (565)
- GOPALAIYER KANGAYAM, VENKATANARAYANA IYER, B.A., G.D.A., A. (1.7.49), F. (16.8.49), "Saraswati Lakshmi Nilayam", 10/11, Ponnuranga Road West, R. S. Puram P.O., Coimbatore. (129)
- †GOPALA KRISHNAMACHARI, V., B.A., A. (26.5.50), 15, North Mada Street, Mylapore, Madras—4. (1746)
- GOPALAKRISHNAN, PALLAVARAM SWAMINDHA, B.A., B.L., A. (1.7.49), "Krishnas", 48, Sir Thiagaraya Road, T'Nagar, Madras—17 (1106)
- †GOPALAKRISHNAN, PULIYUR SRINIVASARAGHAVACHARI, B.A., A. (16.11.50), 9, Desabhandu Street, Brahmin Extension, Coimbatore. (1901)
- GOPALAKRISHNAN, T. S., B.Com., A. (1.7.49), 173, Lloyds Road, Madras—14 (1516)

- GOPALAN, KALYANAPURAM, B.A., A. (1.7.49), 22, Keshavaperumal Sannadhi Street, Mylapore, Madras. (945)**
- GOPALAKRISHNA RAO (A.) & Co., (A. Gopalakrishna Rao), B-4-235, Kandaswamy Garden, Sultan Bazar, Hyderabad (Dn.)**
- GOPALKRISHNA RAO, KALMADI, G.D.A., A. (1.7.49), F. (16.8.49), 20, Thambo Chetty Street, Madras—1. (193)**
- †GORE, VISHWANATH HARI, B.Sc., A. (1.7.49), Mahagiri Road, Thana (B.S.D.) (1140)**
- GOSWAMI, JOTISH CHANDRA, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), 34-C, Ananda Palit Road, Entally, Calcutta—14. (309)**
- GOVINDARAJ, SRINIVASA, A. (21.3.50), S. G. RAJ & Co., Opposite Head Police Station, Sultan Bazar, Hyderabad (Deccan). (1670)**
- GOVINDA RAJAN, ANEKAL RAMASWAMY IYENGAR, G.D.A., A. (1.7.49), F. (16.8.49), Bangalore Road, Bellary. (442)**
- GRACIAS, JOSEPH CONSTANT, A. (5.9.49), Janmohamed Building, Charni Road, Bombay. (1591)**
- †GRANGER, EDWARD TRESOLDI, A. (1.7.49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1360)**
- †GREEN, BRYAN, McDONALD, A. (1.7.49), with LOVELOOK & LEWS, 4, Lyons Range, Calcutta. (1375)**
- GREEN & Co., (P. K. Mukherji), 20, British Indian Street, Calcutta.**
- †GROWCOTT, DOUGLAS RAY, A. (1.7.49), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P.B. No. 70, Calcutta. (1416)**
- GUBBI (N.S.) & Co., (N. S. Gubbi), Fort Chambers, Hamam Street Fort, Bombay.**
- GUBBI, NAGOO SRINIVAS, G.D.A., A. (1.7.49), F. (16.8.49), N. S. GUBBI & Co., Fort Chambers, Hamam Street, Fort, Bombay—1. (96)**
- GUHA (B.) & Co., (B. C. Guha), 5 & 6, Hare Street, Calcutta—1.**
- GUHA, BANI KANTA, B.A., A. (1.7.49), F. (16.8.49), 10, Indra Roy Road, Bhowanipore, Calcutta—25 (578)**
- GUHA, BISWARANJAN, G.D.A., A. (1.7.49), F. (16.8.49), GUHA & GUHA, 21, Old Court House Street, Calcutta. (187)**
- GUHA, BRAJES CHANDRA, B.Com., A. (1.7.49), F. (16.8.49), B. GUHA & Co., 5 & 6, Hare Street, Calcutta. (429)**
- †GUHA, DHIRENDRA MOHAN, B.Sc., A. (1.7.49), 33-C, Ram Mohan Dutta Road, Elgin Road P.O., Calcutta—20. (1390)**
- GUHA & GUHA (B. Guha & P. C. Guha), Grosvenor House, 21, Old Court House Street, Calcutta—1.**
- GUHA PRATUL CHANDRA, G.D.A., A. (1.7.49), F. (16.8.49), GUHA & GUHA, 21, Old Court House Street, Grosvenor House, Calcutta—1. (438)**
- GUHA, SACHINDRA NATH, B.Sc., G.D.A., A. (1.7.49), 12, Waterloo Street, Calcutta—1. (1275)**
- †GUHA, SANJIB CHANDRA, B.Sc., LL.B., A.S.A.A., A. (1.7.49), F. (16.1.51), Assistant Commissioner, Sales-tax, Calcutta, 10, Madan Street, Calcutta—13. (538)**
- GUHA, SUDHIR CHANDRA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), CHAKRAVARTI GHOSH GUHA & Co., Commercial House, 15, Netaji Subhas Road, Calcutta—1. (397)**
- GUHA ROY, DHIRENDRA NATH, M.A., A.S.A.A., A. (1.7.49), F. (16.8.49), PAL & ROY, 2, Church Lane, Calcutta—1. (269)**
- †GUHATHAKURTA, P. K., B.Com., A. (21.3.50), 1/1, Vansittart Row, Calcutta (1652)**
- GULATI, MULK RAJ, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), D. BHATIA & Co., Sadar Bazar, Delhi. (661)**
- †GUNDU RAO, GULUR SRINIVASA RAO, G.D.A., A. (1.7.49), Chief Accountant, Hyderabad Gold Mines Co., Ltd., Hatty, Lingasugar P.O., Via Raichur (Dn.) (796)**
- GUPTA, ABANI BANCHU, B.Sc., LL.B., A. (1.7.49), F. (16.8.49), GUPTA & MITRA, Windsor House, Mission Row Extension, Calcutta. (573)**
- GUPTA, BISHADENDU, B.Sc., F.S.A.A., A. (1.7.49), F. (16.8.49), B. GUPTA & CO., "Savarnasan", P.O. Bankipore, Patna—4. (209)**

- GUPTA, GOPAL CHANDRA, A. (1.7.49), 43/C, Girish Park North, P.O. Beadon Street, Calcutta. (1473)
- †GUPTA, HIRANENDU, B.Sc., A. (26.9.49), 48/4, Manohar Pukur Road, P.O. Rashbehari Avenue, Calcutta—29. (1609)
- GUPTA (J.) & CO., (Jogendra Nath Gupta), P-8, Ganesh Chunder Avenue, Calcutta—13.
- GUPTA, JITENDRA NATH, B.A., G.D.A., A. (1.7.49), F. (16.8.49), A. C. DAS GUPTA & CO., 12/1, Old Post Office Street, Calcutta—1. (360)
- GUPTA, JOGENDRANATH, M.A. (Com.), B.L., G.D.A., A. (1.7.49), F. (16.8.49), J. GUPTA & CO., P-8, Ganesh Chunder Avenue, Calcutta—13. (137)
- GUPTA, MADAN MOHAN, B.Com., A. (24.9.49), S. K. GHOSH & CO., 10, Old Post Office Street, Calcutta. (1603)
- GUPTA MITRA & CO., (S. C. Ghosh & N. B. Mitra), 30, Brabourne Road, Calcutta—1.
- GUPTA, MUNSHILAL CHITARMAL, M.A., B.Com., A.S.A.A., A. (1.7.49), F. (12.3.50), Laxman Bhawan, Mall Road, Kanpur (263).
- GUPTA (O.N.) & CO., (O. N. Gupta) 1910, Chawri Bazar, Delhi.
- GUPTA, ONKAR NATH, B.A. (Com.), A. (12.11.49), O. N. GUPTA & CO., 1910, Chawri Bazar, Delhi. (1618)
- †GUPTA, PRAVAS CHANDRA, B.Sc., G.D.A., A. (1.7.49), 55, Sree Gopal Mullick Lane, Calcutta. (473)
- †GUPTA, PURSHOTTAM LAL, B.A., A. (1.7.49), Planning Officer (Accounts), Employees' State Insurance Corpn., (Ministry of Labour), N. Delhi. (1083)
- GUPTA (R.C.) & CO., (R. C. Gupta), 4, Canning Road, Lucknow Cantt.
- GUPTA, RABINDRA NATH, B.A., A. (1.7.49), R. N. GUPTA & CO., 4-A, Nayan Sur Lane, P.O. Hathkhola, Calcutta—5. (1177)
- GUPTA, RAM CHAND, B.Com., A. (1.7.49), F. (7.6.50), R. C. GUTPA & CO., 4, Canning Road, Lucknow Cantt. (830)
- †GUPTA, RAM NATH, B.Com., A. (1.7.49), Sales Tax Officer, Kanpur. (1265)
- GUPTA, RANJIT SINGH, G.D.A., A. (1.7.49), F. (16.8.49), R. S. GUPTA & CO., Shree Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk, Delhi. (174)
- GUPTA, RATANLAL BANKATLAL, B.Com., LL.B., A. (1.7.49), F. (27.2.50), R. L. GUPTA & CO., 35, Sitlamata Road, Indore. (929)
- GUPTA (R. L.) & CO., (R. Gupta), 35, Sitlamata Bazar, Indore.
- GUPTA (R.N.) & CO., (R. N. Gupta), 4-A, Nayan Sur Lane, P.O. Hathkhola, Calcutta—5.
- GUPTA (R.S.) & CO., (R. S. Gupta & Chandra Bhushan), Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk, Delhi.
- GUPTA, SACHINDRA NATH, B.Com., A. (21.3.50), 254, Panchanatala Road, Howrah. (1663)
- GUPTA, SAJAL KUMAR, B.Sc., B.Com., A. (1.5.50), 50-H, Garcha Road, Calcutta—19. (1707)
- GUPTA, SIBADAS, A. (1.7.49), with GEORGE READ & CO., Avenue House Chowringhee Square, Calcutta—1. (1121)
- GUPTA (S.N.) & CO., (S. N. Gupta), "Sukh Niketan," Mahatma Gandhi Road, Agra, also at Gwalior.
- GUPTA, SUKH NANDAN, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), S. N. GUPTA & CO., "Sukh Niketan", Mahatma Gandhi Road, Agra. (123)
- GUPTA, SURAJ PRAKASH, B.A., (Com.), A. (1.7.49), F. (16.8.49), Kuchra Bala Mull, Katra Baryan, Delhi. (893)
- GUPTA (VINOD B.) & CO., (V. B. Gupta), 4-B, Daryaganj, Delhi.
- GUPTA VINOD BHUSHAN, B.A. (Com.), LL.B., A. (8.11.50), VINOD B. GUPTA & CO., 4-B, Daryaganj, Delhi. (1893)
- GUPTA & CO., (S. V. Gupta), 27, Allie Chambers, Tamarind Lane, Fort, Bombay.
- †GUPTA ARVIND DATTATRAYA, B.Com., A. (4.1.51), 37, Mahomed Building, Vincent Road, Dadar, Bombay—14. (1932)

- GUPTÉ, SURENDRA VISHVANATH, B.Com., A. (27.8.49), GUPTÉ & CO., 21, All Chambers, Tamarind Lane, Fort, Bombay. (1587)**
- GURIJAR, SHRIKRISHNA VINAYAK, A. (7.11.50), with SHRI P. G. BHAGWAT, Hospital Road, Hubli. (1891)**
- †GURPAL SINGH, A. (1.7.49), Deputy Field Controller of Military Accounts Secunderabad (Deccan). (24)**
- †GURUSWAMI, THERIZHANDUR VAIDYANATHA, B.Com., A. (1.7.49), C/o Anglo-French Textile Co., Ltd., Pondicherry (Fr. India). (814)**
- GUTGUTIA (K.N.) & CO. [K. N. Gutgutia, B. Chhawchharia & M. L. Sharma (Partner for Jaipur only)], 33, Netaji Subhas Road, Calcutta, also at Bombay Dhanbad, Jaipur & Patna.**
- GUTGUTIA, KASHI NATH, B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49), K. N. GUTGUTIA & CO., 33, Netaji Subhas Road, Calcutta—1. (17)**
- GUZDAR, DINSHAW PESI, A. (1.7.49), F. (24.3.51), C/o Oriental Government Security Life Assurance Co., Ltd., Oriental Buildings, Mahatma Gandhi Road Bombay. (286)**
- GYARA, MINOO J., B.A., A. (1.7.49), with BATLIBOI & PUROHIT, 204, Hornby Road, Fort, Bombay. (1258)**
- †HALPIN, HENRY JOSEPH, A.C.A. (ENG. & WALES), A. (1.7.49), C/o Burn & Co., Ltd., Howrah Iron Works, Howrah. (1553)**
- HANSOTIA (P. C.) & CO., (P. C. Hansotia, J. M. Dotiwalla & R. C. Cooper) 17, Elphinstone Circle, Nanjee Building, Fort, Bombay.**
- HANSOTIA, PESTONJI CAVASJI, B.Com., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), P. C. HANSOTIA & CO., Nanjee Building, 17, Elphinstone Circle Fort, Bombay. (35)**
- HANUMANATHA RAO, MOSALIKANTY, G.D.A., A. (1.7.49), with B. PURSHOTAM & CO., 2/19, Armenian Street, George Town, Madras. (1132)**
- †HAQUE, MOHAMMAD EKRAMUL, A. (1.7.49), Hakim Amir Hassan Lane Tatapur, Bhagalpur City. (511)**
- HARBANS SINGH, B.Com., A. (1.7.49), H. S. AHUJA & CO., 17, Regal Buildings New Delhi. (1067)**
- HARDIKAR, MADHUKAR MAHESHWAR, B.A., A. (1.7.49), K. S. A. Buildings 3rd Floor, Bhawan Shankar Road, Dadar, Bombay—14. (1026).**
- HARIACHAR (C.P.) & CO., (C. P. Hariachar & P. N. Raghavendra Rao) "Padmalaya", Telugu Brahmin Street, Coimbatore.**
- HARIACHAR, COIMBATORE PADMANABHACHAR, G.D.A., A. (1.7.49), F. (16.8.49), C. P. HARIACHAR & CO., "Padmalaya", Telugu Brahmin Street Coimbatore. (220)**
- HARIHARAN & CO., (P. R. Hariharan), 70-A, Stock Exchange Building, Apollo Street, Fort, Bombay—1.**
- HARIHARAN, C. S., A. (1.7.49), HARIHARAN & NEELAKANTAN, 393, North Masi Street, Mathurai. (1196)**
- HARIHARAN & NEELAKANTAN (E. S. Neelakantan & C. S. Hariharan). 359 Esplanade, Madras—1, also at Madhurai.**
- HARIHARAN, PALGHAT RAMAKRISHNA IYER, G.D.A., A. (1.7.49), F. (16.8.49), HARIHARAN & CO., 70-A, Stock Exchange Building, Apollo Street Fort, Bombay—1. (396).**
- †HARIHARAN, PERUVEMBA RAMASWAMIER, A. (18.8.50), C/o Oriental Government Security Life Assurance Co., Ltd., Oriental Buildings, Fort, Bombay (1829)**
- †HARRIS, NORMAN DAVIDSON, M.A., B.Com., A. (1.7.49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1325)**
- HARSHAVARDHANA, ADIPUDI, G.D.A., A. (1.7.49), V. SOUNDARAJAN & CO. Bhimasena Gardens Mylapore, Madras—4. (1095)**
- HARTLEY, KENNETH JOHN HAROLD, A. (1.7.49), F. (12.3.50), PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta (383)**
- HATHIRAM, PESI DADIABA, B.A., A. (1.7.49), Addle House, 607/A, Kingsway Dadar, Bombay. (1481)**
- HAZARI, CHAND KISHAN, B.Com., A. (1.7.49), 5, Hasan Building Nicholson Road, Delhi. (1210)**

- HEDGE, PALLI MAHABALA, G.D.A., A. (1.7.49), F. (16.8.49), Kodialbail, Mangalore—3. (46)
- HERBERT DICKSY SARET, B.A., A. (1.7.49), C/o Peirce Leslie & Co., Ltd. Mangalore. (1184)
- †HERBERT, JOSEPH, A. (11.1.51), 28, Eusuf Building, Carnac Road, Bombay (1935)
- †HILL, FREDERIC MONTAGUE, A. (1.7.49), with PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1088)
- †HIRJI-KHORSHED, HOMI SORABJI, A. (1.7.49), C/o The Associated Cement Cos., Ltd., 1, Queens Road, Fort, Bombay. (1347)
- HIRJI-KHURSED, HUSTASP SORABJI, A.S.A.A., A. (1.7.49), 133, Marine Drive Churchgate, Bombay. (1025)
- †HOOKLEY, CLIFFORD, A. (1.7.49), C/o McLeod & Co., Ltd., 3, Netaji Subhas Road, Calcutta. (1502)
- †HORMASJI, ARDESHIR JIVANJI, B.A. (Hons.), A. (25.11.49), Sunams House 140, Cumballa Hills, Bombay—26. (1621)
- †HOWITT, HAROLD GIBSON, A. (1.7.49), C/o Peat, Marwick, Mitchell & Co. 11, Ironmonger Lane, London, E.C. 2. (1358)
- †HOWORTH, PHILIP CUNNINGHAM, A. (1.7.49), C/o Shaw Wallace & Co. Ltd., 4, Bankshall Street, P.B. No. 70, Calcutta. (1414)
- †HOWORTH, THOMAS, A. (1.7.49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London, E.C. 2. (1520)
- HUSSAIN, MIRZA MOHAMMAD, B.A., A.S.A.A., A. (1.7.49), F. (16.8.49), M. & HUSSAIN & CO., 9, Hastings Street, Calcutta. (676)
- IRANI, BOMAN RASHID, A. (1.7.49), Nanabhoy Chambers, 4th Floor, Gunbow Street, Fort, Bombay. (1527)
- †IRANI, ZAL RUSTAM, A.S.A.A., A. (1.7.49), 19-A, Alipore Road, Delhi. (149)
- ITALIA, HORMASJI PIROJSHA, G.D.A., A. (1.7.49), F. (16.8.49), HABIB & CO., Patharia Palace, 75, Mohamed Ali Road, Bombay—3. (322)
- IYENGAR, ARAKERE VARADIYENGAR SETHA, B.Com., A. (26.5.50), SETHA IYENGAR & RAMACHANDRA, 165, III, Main Road, Malleswaram, Bangalore. (1742)
- †IYENGAR, R.A.D., G.D.A., A. (1.7.49), 10, Third Street, Shenoy Nagar, Madurai (1204)
- IYER, E. SAPTHRUSHY, A. (1.7.49), N. M. SWAMY & CO., 18, Keshari Buildings, Nizamshahi Road, Hyderabad (Deccan). (1354)
- IYER, K. NARAYANA, A. (1.7.49), 51, Paripurna Vinayagar Koll Street, Mylapore Madras. (1564)
- †IYER, NARAYANASWAMY RAMASWAMY, G.D.A., A. (16.5.50), Deputy Chief Accountant, Calcutta Port Commissioner's Office, 15, Strand Road, Calcutta (1721)
- †IYER, NATESAN SITARAMAN, B.Com., A. (26.5.50), 2, Madhu Kunj, 553, Adambawalla Road, Matunga, G.I.P., Bombay—19. (1757)
- IYER (R.S.V.) & CO., (R.S.V. Iyer), 23-24, Noor Building, Opposite B.B. & C.I. Rly. Station, Dadar, Bombay—14.
- IYER, R. S. VENKATESWARA, A. (13.1.51), R.S.V. IYER & CO., 23-24, Noor Building, Opp. B.B. & C.I. Rly. Station, Dadar, Bombay—14. (1936)
- †IYER, T. R. KALYANARAMA, B.A., G.D.A., A. (1.7.49), with AIYAR & CO., Karaikudi (Ramnad Dist.). (544)
- JACOB, E. C., A. (24.3.51), Thirunakkara, K. K. Road, Kottayam (Travancore) (1975)
- JACOB (K. U.) & CO., (K. U. Jacob), Bazaar Road, Mattancherry, Cochin
- JACOB, K. U., B.Sc., A. (1.7.49), K. U. JACOB & CO, Bazar Road, Mattancherry Cochin. (1327)
- JACOBS, WIL ISAAC, B.A., A. (1.7.49), "Mintry Manzil", 2nd Floor, Sitaladevi Temple Road, Mahim, Bombay. (800)
- †JAGADISAN, T.R., B.Sc., A. (1.7.49), C/o Balmer Lawrie & Co., Ltd., 21, Netaji Subhas Road, Calcutta. (1264)
- †JAGADISAN, T. R., B.Sc., A. (1.7.49), F. (16.8.49), NATARAJA IYER & CO., Abid Road, Post Box No 157, Hyderabad (Deccan). (543)

- †JAGANNATH. CURPOOR VARADACHARI, G.D.A., A. (27.1.51), with P. RAMA-CHANDRA RAO & CO., 330, Thambu Chetty Street, Madras. (1944)
- JAGANNATHAN, MELAPPALAIYAM SUDARSANAM, G.D.A., A. (1.7.49), F. (16.8.49), M. S. KRISHNASWANI & JAGANNATHAN, "Sudarsanam", R. S. Puram Post, Coimbatore. (180)
- JAGANNATHAN, R. M.A., A. (1.7.49), C/o Brooke Bond India Ltd., P.B. No. 181, Calcutta—1. (1090)
- JAGDISH JHA, B.Com., A. (23.3.50), with K. N. GUTGUTIA & CO., Fraser Road Patna—1. (1877)
- JAGDISH PRASAD & CO., (Jagdish Prasad, J. C. Khanna & Narain Prasad), Chandni Chowk, Delhi, also at Ghaziabad.
- JAGDISH PRASAD, B.A., B.Com., G.D.A., A. (1.7.49), F. (16.8.49), JAGADISH PRASAD & CO., Chandni Chowk, Delhi. (140)
- JAGTAP (R. A.) & Co., (R. A. Jagtap), 67, Apollo Street, Fort, Bombay.
- JAGTAP, RAO SAHEB AMRITRAO, B.A., B.Com., A. (1.7.49), R. A. JAGTAP & CO., 67, Apollo Street, Fort, Bombay. (1419)
- JAIN, ANANT KUMAR, B.Com., LL.B., A. (7.6.50), JAIN LALL & CO., Prempur, Railway Road, Meerut City. (1761)
- JAIN, JIA LAL, B.A., A. (6.1.50), SODHBANS & CO., "Dilbar Building," Original Road, Paharganj, New Delhi. (1650)
- JAIN, JITENDRA KUMAR, B.Com., A. (1.7.49), with S. VAIDYANATH AIYAR & CO., 4, Kashmere Gate, Delhi. (1221)
- JAIN LALL & CO., (R. M. Lall & A. K. Jain), 44/320, Meston Road, Post Box No. 274, Kanpur, also at Meerut City.
- JAIN, MUNNI LAL, M.Com., LL.B., A. (1.9.50), with SINGHI & CO., Khetar, Bhawan, Mirza Ismail Road, Jaipur. (1856)
- JAIN (N. C.) & CO., (N. C. Jain), 1789, Dariba Kalan, Delhi.
- JAIN, NEM CHAND, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), N. C. JAIN & CO., 1789, Daribakalan, Delhi. (563)
- JAIN (R. C.) & CO., (R. C. Jain), 1144, Raviwar Peth, Poona—2.
- JAIN RAMCHANDRA CHANDRARAO, B.A. (Hons.), A. (1.7.49), R. C. JAIN & CO., 1144, Raviwar Peth, Poona—2. (1224)
- JAIN, SATYAVADI KAPOOR CHAND, B.A., G.D.A., A. (1.7.49), F. (16.8.49), 531, Egerton Road, Delhi. (663)
- JAIN, THAKUR DAS, G.D.A., A. (1.7.49), F. (16.8.49), JAIN CHOUDHRY & CO., Khanna Building, Bareilly Jn. (319)
- JAISWAL (G. P.) & CO., (G. P. Jaiswal), 90, Johnstoneganj, Allahabad.
- JAISWAL, GAYA PRASAD, G.D.A., A. (1.7.49), F. (16.8.49), G. P. JAISWAL & CO., 90, Johnstoneganj, Allahabad. (278)
- JAJU & CO., (B. L. Jaju), No. 1, Netaji Subhas Road, (1st Floor), Calcutta—1
- JAJU, BAJRANGIAL, B.A., LL.B., A. (21.9.49), JAJU & CO., No. 1, Netaji Subhas Road, (1st Floor), Calcutta. (1596)
- †JALUNDHWALA, RAMANLAL CHHOTALAL, B.Com., F.S.A.A., A. (1.7.49), Dy. Manager, The Scindia Steam Navigation Co., Ltd., Scindia House, Douglas Road, Ballard Estate, Bombay. (489)
- JAMBUNATHAN, A. N., G.D.A., A. (1.7.49), F. (16.8.49), 26, Daivaisigamani Mudaliar Road, Lakshmi Puram, Royapettah, Madras—14. (482)
- JANTRANIA, BHAGWANDAS MANILAL, B.Com., A. (7.9.50), with K. S. AIYER & CO., 49-55, Apollo Street, Fort, Bombay—1. (1864)
- JASVALA, DOSABHOY JAMSHEDJI, G.D.A., A. (1.7.49), F. (16.8.49), DESHPANDE & JASVALA, Petit Building, 359, Hornby Road, Fort, Bombay—1 (546)
- JASHBHAI, S. SHAH & CO., (Jashbhai S. Shah), Shahpur, Mangal Parekh's Khancha, Lallubhai's Pole, Ahmedabad.
- JASSOOBHOOY, NORMASJI DINSHAW, A. (1.7.49), F. (16.8.49), CHANDABHOY & JASSOOBHOOY, Advani Chambers, Sir Phirozeshah Mehta Road, Fort Bombay. (74)
- †JAVERT, NARENDRA M. B.Com., A.S.A.A., A. (1.7.49), Secretary Burroughs Wellcome & Co., (India) Ltd., Cook's Building, Hornby Road, Bombay—1 (1464)

- JAWALKAR, DHONDO GOVIND, M.A., A.S.A.A., A. (1.7.49), F. (16.8.49), Chatl Gali, Sholapur. (722)
- JAYABALASUBRAMANIA AIYAR, KRISHNASWAMY, G.D.A., A. (1.7.49), F. (16.8.49), U. R. GANAPATI & CO., New Park Road, Erode. (S. I. Rly.) (279)
- JAYANTILAL THAKKAR & CO., (Jayantilal K. Thakkar), 111, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort, Bombay—1.
- †JAYARAMAN, ARINGUNDRAM PONNUSWAMY, B.A., A. (1.7.49), Probationary Officer, Room No. 20. I.A.S. Training School, Metcalf House, Delhi—8 (1515)
- †JAYARAMAN, C., B.A., A. (21.1.50), 47, Vellala Street, Madras—7. (1647)
- JAYARAMAN (P.) & CO., (P. Jayaraman), Room No. 31, Pasumarthy Mansions, 228, Govindappa Naicken Street, Madras—1.
- JAYARAMAN, PONNUSWAMY, B.Com., A. (22.7.50), P. JAYARAMAN & CO., Room No. 31, Pasumarthy Mansions, 228, Govindappa Naicken Street, Madras—1. (1806)
- JAYARAMAN, RAMACHANDRA, B.Com., A. (1.7.49), CHARI & CO., "Balachandra", 3, Arantangi Road, Pudukottah. (649)
- JHA, LAXMAN BAI, A. B.Com., G.D.A., A. (1.7.49), F. (16.8.49), 16-A, Romesh Dutta Street, P.O. Beadon St., Calcutta—6. (212)
- †JHALA, SATYENDRAI DOLATRAI, B.Com., A. (11.11.49), Income-tax Officer, Ward 'A', Junagadh. (Saurashtra). (1613)
- JHAMB, CHHABIL DASS, A. (17.5.50), 38, Ambulkar Sadan, Gokhale Road South, Dadar, Bombay—14. (1725)
- JIVRAJ & CO., (J. L. Somaiya), 317, Kalbadevi Road, Opp. Swadeshi Market, Bombay—2.
- †JOG, BHASKAR DAMODAR, B.A., G.D.A., A. (1.7.49), F. (16.8.49), Income-tax Officer, Section III (Central), Bombay, 746, "Shri Nivas", Parsi Colony, Dadar, Bombay. (160)
- JOGLEKAR, GOVIND KRISHNA, G.D.A., A. (1.7.49), Mate's House, Dombivli, G.I.P. Rly. (898)
- †JOGLEKAR, PURUSHOTTAM RAGHUNATH, B.Com., A. (1.7.49), Girdhar Bhuvan, 417, Lamington Road, Girgaon, Bombay—4. (1377)
- JOHN, KOLA, G.D.A., A. (1.7.49), F. (16.8.49), K. JOHN & Co., 2, Sullivan's Garden, Mylapore, Madras—4. (108)
- JOHN, KOLA HENRY, A. (23.3.50), with K. JOHN & CO., 2, Sullivan's Garden, Mylapore, Madras—4. (1681)
- JOKHAKAR (B. D.) & CO., (B. D. Jokhakar), 14, Hamam Street, Fort, Bombay.
- JOKHAKAR, BHACHANDRA DALPATRAM, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), B. D. JOKHAKAR & CO., 14, Hamam Street, Fort, Bombay. (390)
- †JORAPUR, KRISHNA BHIMARAO, B.Sc., LL.B., A. (1.7.49), K. B. JORAPUR & CO., 4th Floor, Commissariat Building, Hornby Road, Fort, Bombay. (967)
- JOSCELYNE, ALAN KEITH, A. (1.7.49), LOVELOCK & LEWES, 4, Lyons Range, Calcutta. (1094)
- †JOSEPH, THOMAS, B.A., A. (1.7.49), Indian Assistant, C/o Peirce Leslie & Co., Ltd., Calicut. (963)
- JOSEPH, T. V., B.Com., A. (1.7.49), C/o Tata Chemical Ltd., P.O. Mithapur (Saurashtra Rly.) (Kathiawar). (1293)
- JOSHI (D. D.) & CO., (D. D. Joshi), 19, Laxminarayan Baug, 'Y' Road North, Mahim, Bombay—16.
- JOSHI, DATTATRAYA DAMODAR, G.D.A., A. (1.7.49), F. (16.8.49), D. D. JOSHI & CO., 19, Laxminarayan Baug, 'Y' Road North, Mahim, Bombay—16. (651)
- JOSHI, DINKAR GANESH, B.A., A. (1.7.49), with KULKARNI & KHANOLKAR, Bell & Cos' Building, Sir Phirozchah Mehta Road, Fort, Bombay. (745)
- JOSHI (K. R.) & CO., (K. R. Joshi), Opposite Station, Ghatkopar (G.I.P.), (Bombay).
- JOSHI, KARSONDAS RATANSHI, G.D.A., A. (1.7.49), F. (16.8.49), K. R. JOSHI & CO., Opposite Station, Ghatkopar (G.I.P.), (Bombay). (622)
- JOSHI (L. M.) & CO., (L. M. Joshi), 5, Hamam Street, Fort, Bombay.
- JOSHI, LAXMIKANT MANOHAR, A. (1.7.49), L. M. JOSHI & CO., 5, Hamam Street, Fort, Bombay. (1267)

- JOSHI, MAHENDRAKUMAR LALSHANKER, A. (1.7.49), F. (16.8.49), 68/70, C.P. Tank Road, Bombay—4. (669)
- JOSHI (R. D.) & CO., (R. D. Joshi, S. M. Kasbekar, P. S. Surana, & Y. T. Korke), 5, Yeshwant Road, Indore also at Bombay & Ratlam.
- JOSHI, RAJARAM DURGASHANKER, B.A., A. (1.7.49), F. (16.8.49), R. D. JOSHI & CO., 5, Yeshwant Road, Indore. (716)
- JOSHI, RAMCHANDRA TRIMBAK, A. (22.5.50), 991, Barve Building, Main Road, Nasik. (1739)
- JOSHI SURANA & CO., (R. D. Joshi, S. M. Kasbekar, P. S. Surana & Y. T. Korke), Durlabh Baawan, Sir Mirza Ismail Road, Jaipur.
- †JOSHI, VASANTRAI BHAVANISHANKER, B.A., G.D.A., A. (1.7.49), 17, Makadara Road, P.O. Box 797, Mombasa. (Kenya). (217)
- JOY KRISHNA SEN & CO., (R. N. Gupta), 4-A, Nayan Sur Lane, P.O. Hathkhola, Calcutta—5.
- †JUKALVI, KUNDAN LAL, B.A., LL.B., A. (1.7.49). C/o Office of the Registrar of Joint Stock Companies, United Provinces, Lucknow. (699)
- JUST, ARNOLD HARTMAN, A. (1.7.49), F. (16.8.49). PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (529)
- KABRAJI (D.H.) & Co., (D.H. Kabraji), Central Bank Building, Mahatma Gandhi Road, Fort, Bombay.
- KABRAJI, DOSABHOY HIRAJI, B.A., G.D.A., F.S.A.A., A. (1.7.49), F. (13.10.49), D. H. KABRAJI & CO., Central Bank Building, Mahatma Gandhi Road, Fort, Bombay. (219)
- KAHER, AMIR CHAND, A. (6.7.50). 1 Majitha Road, Amritsar. (1783)
- KAILASH & CO., (K. L. Agarwal), Kinari Bazar, Agra.
- KAIMAL, KALATHILPARAMBIL RAMAN, B.A., A.S.A.A., A. (24.5.50), VARMA & VARMA, 22/268, Rajah Street, Colmbatore. (1741)
- KALE (V. G.) & CO., (V. G. Akale), Narayan Bhuwan, Brahman Wadi, Nawapada, Thana, (Bombay).
- KALE, VITHAL GANESH, A. (3.6.50), V. G. KALE & CO., "Narayan Bhuwan", Brahman Wadi, Nawapada, Thana, (Bombay). (1760)
- KALISWARN, S., A. (1.7.49), F. (16.8.49), 153, Gandhi Nagar, Bangalore City. (350)
- KALRA, BHUPENDRA PAL SINGH, B.Com., A. (6.2.51), B. S. KALRA & CO., Birhana Road, Kanpur. (1948)
- KALRA (B. S.) & CO., (B. S. Kalra), Birhana Road, Kanpur.
- KALYANASUNDARAM AIYAR, VAIDYANATHA, G.D.A., A. (1.7.49), F. (27.6.50), Raja Buildings, Chairman S. K. Chenniappa Gounder Street, Erode. (977)
- KALYANASUNDARAM, P. G.D.A., A. (1.7.49), F. (16.8.49), NARAYANA AIYAR & CO., 4, Bhagavantam Gupta Street, Thyagarayanagar, Madras. (668)
- KALYANI, JAMNADAS HAKMICHAND, G.D.A., A. (1.7.49), F. (16.8.49), Navsari Building, Hornby Road, Fort, Bombay. (733)
- †KALYANIVALA, NAVOROJI RUSTAMJI, B.Com., G.D.A., A.S.A.A., A. (1.7.49), C/o Canteen Contractors Syndicate Ltd., Amar Buildings, Sir Phirozshah Mehta Road, Fort, Bombay. (640)
- KALYANIWALLA & MISTRY, (M. P. Mistry), 32, Apollo Street, Fort, Bombay.
- †KAMATH, CHOLPADI EKANATH, A. (1.7.49), 18/477, Rukmani Bhuvan, Matunga, Bombay—19. (1534)
- KAMATH, KRISHNA K., A. (1.7.49), 1-4, "Dharmakuti", Tardeo Road, Bombay—7. (797)
- KAMESWARA RAO, DRONAMRAJU, B.A., G.D.A., A. (1.7.49), F. (13.10.49), Gopalaswamy Temple Street, Rajamahendri. (103)
- †KANDASWAMI, A., B.Com., A. (1.7.49), with S. R. SWAMY & CO., 6, East Car Street, Dindigul. (1203)
- KANEKAR (M. V.) & CO., (M. V. Kanekar), Crescent Chambers, 3rd Floor, Tamarind Lane, Fort, Bombay—1.
- KANEKAR, MADHUKAR VAMAN, B.Com., A. (10.1.51), M. V. KANEKAR & CO., Crescent Chambers, 3rd Floor, Tamarind Lane, Fort, Bombay—1. (1933)

- †KANGA. DARA NUSSERWANJI, B.A., G.D.A., A. (1.7.49), 50, Hughes Road, Bombay. (753)
- †KANGA. DOLI SORABJI, G.D.A., A. (26.5.50), C/o Central Bank of India Ltd., Mahatma Gandhi Road, Fort, Bombay. (1747)
- KANGA. JAMSHED RUSTOMJI, G.D.A., A. (1.7.49), F. (8.1.51), DASTUR KANGA & CO., 5, Hamam Street, Fort, Bombay. (248)
- KANNAPPAN. KANDASWAMI, B.A., A. (1.7.49), F. (12.3.50), FRASER & ROSS, Dare House, P.O. Box No. 1352, Madras—1. (775)
- KANTILAL DESAI & CO., (K. S. Desai), 40, Picket Road, Kalbadevi, Bombay—2.
- KAPADIA DAMANIA & CO., (F. P. Kapadia & H. M. Damania), Agakhan Building, Dalal Street, Fort, Bombay.
- KAPADIA. FRAMROZE PESTONJI, G.D.A., A. (1.7.49), F. (16.8.49), KAPADIA DAMANIA & CO., Aga Khan Building, Dalal Street, Fort, Bombay. (352)
- KAPADIA (G.M.) & CO., (G. M. Kapadia), 36, Tamarind Lane, Fort, Bombay.
- KAPADIA (G.P.) & CO., (G. P. Kapadia, J. K. Doshi, S. K. Bharucha, K. M. Kapadia & R. M. Mehta) Hamam House, Hamam Street, Fort, Bombay—1.
- KAPADIA. GOPALDAS PADAMSEY, B.Com., A. (1.7.49), F. (16.8.49), G. P. KAPADIA & CO., Hamam House, Hamam Street, Fort, Bombay—1. (1)
- KAPADIA. GORDHANDAS MORARJI, G.D.A., A. (1.7.49), F. (16.8.49), G. M. KAPADIA & CO., 36, Tamarind Lane, Fort, Bombay. (576)
- KAPADIA (H.S.) & Co., (H.S. Kapadia), 22-D, Parsee Bazar Street, Fort, Bombay.
- KAPADIA. HOMI SHAVAKSHA, A. (15.5.50), H. S. KAPADIA & CO., 22-D, Parsi Bazar Street, Fort, Bombay. (1711)
- KAPADIA. KARSANDAS MULJI, B.Com., A. (1.7.49), F. (16.8.49), G. P. KAPADIA & CO., Hamam House, Hamam Street, Fort, Bombay. (911)
- KAPADIA. LAXMIDAS KHEMJI, B.Com., A. (1.7.49), with G. M. KAPADIA & CO., 36, Tamarind Lane, Fort, Bombay. (1120)
- KAPADIA. MANEK NASARWANJI, G.D.A., A. (1.7.49), Harganga Mahal, B. Block, 2nd Floor, Khodadad Circle, Dadar, Bombay. (899)
- KAPADIA. NARIMAN DADABHAI, B.Com., A. (16.11.50), 648, Parsi Colony, Dadar, Bombay. (1900)
- †KAPADIA. PESI JAMSHEDJI, B.Com., A. (15.3.51), All Building, Wadia Street, Tardeo, Bombay—7. (1973)
- KAPADIA. PROMODE LALBHAI, B.Com., A. (1.7.49), Girgaum Terrace, B. Block, Benam Hall Lane, Bombay—4. (863)
- KAPADIA (R.T.) & CO., (R. T. Kapadia), 105, Apollo Street, Fort, Bombay.
- KAPADIA. RAMNIKLAL THAKERLAL, B.Com., A. (1.7.49), R. T. KAPADIA & CO., 105, Apollo Street, Fort, Bombay. (1459)
- †KAPADIA. RUSTOMJI PESTONJI, M.A., LL.B., A. (16.5.50), 44, Chowringhee Road, Calcutta. (1718)
- †KAPADIA. SHANTILAL MANEKLAL, B.Com., G.D.A., A. (1.7.49), Krishna Villa, Dadabhai Road, Santa Cruz (West), Bombay. (823)
- KAPOOR. BHIM SEN, A. (1.7.49), F. (26.1.50), K. B. SEN & CO., Nathuram's Buildings, No. 24, Daryaganj, Delhi. (452)
- KAPOOR (D.P.) & CO., (D. P. Kapoor), N. Block, Opposite Scindia House, Connaught Circus, New Delhi.
- KAPOOR. DURGA PERSHAD, B.Com., A. (1.7.49), D. P. KAPOOR & CO., N. Block, Opp. Scindia House, Connaught Circus, N. Delhi. (1197)
- KAPOOR (J.M.) & CO., (J. M. Kapoor), 475, Katra Neel, Delhi.
- KAPOOR. JAGMOHAN, B.A. (Com.), A. (22.3.50), J. M. KAPOOR & CO., 473, Katra Neel, Chandni Chowk, Delhi. (1676)
- KAPOOR. SRI KRISHNA, M.A., A. (1.7.49), S. K. KAPOOR & CO., No. 1, Muir Road, Kanpur. (1379)
- KAPUR (A.N.) & CO., (A. N. Kapur), 32-H, Connaught Circus, New Delhi.
- KAPUR. AMAR NATH, B.Com., LL.B., G.D.A., A. (1.7.49), F. (19.1.50), A. N. KAPUR, & CO., 32-H, Connaught Circus, New Delhi. (431)
- KAPUR. ARJAN DAS, A. (1.7.49), F. (12.1.50), DASS & CO., Railway Road, Jullundur City. (597)

- †KAPUR, DHARAM DEV., A. (1.7.49), 2, Keeling Road, New Delhi. (869)
- KAPUR, JAGAT MOHAN, B.Com., A. (25.3.50), 52, The Mall, Simla. (1689)
- KAPUR (N.D.) & CO., (N. D. Kapur), B-Block, Connaught Place, New Delhi.
- KAPUR, NARAIN DAS, G.D.A., A. (1.7.49), F. (16.8.49), N. D. KAPUR & CO., B-Block, Connaught Place, New Delhi. (205)
- †KAPUR, RAJINDER NATH, B.Com., A. (14.4.50), Works Accountant, Bird & Co., Ltd., Minerals Department, Chartered Bank Building, Calcutta—1. (1696)
- KAPUR, SIRI CHAND, B.A., A. (1.7.49), F. (11.9.50), SONI CHATRATH & CO., 8, Regal Buildings, Connaught Place, New Delhi. (904)
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- KAR, TARUN KUMAR, B.Com., A. (1.7.49), 1-B, Old Post Office Street, (3rd Floor), Room No. 22, Calcutta. (1542)
- KARANTH, RAMA KRISHNA, G.D.A., A. (1.7.49), F. (16.8.49), 62, Bombay Mutual Building, Hornby Road, Fort, Bombay. (244)
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- KARMARKAR & CO., (N. D. Karmarkar), 252/2, Sadashiv Peth, Poona—2.
- KARMARKAR, N. D., G.D.A., A. (1.7.49), KARMARKAR & CO., 252/2, Sadashiv Peth, Poona—2. (170)
- KARMARKAR, VINAYAK BHASKAR, G.D.A., A. (1.7.49), KARMARKAR & CO., 134, Meadows Street, 2nd Floor, Fort, Bombay (1213)
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- KETHARAJU SUBBA RAO & CO., (K. Subba Rao), 2nd Line, Brodipet, Guntur.
- KETKAR & CO., (C. L. Ketkar), Harganga Mahal, Dadar, Bombay.
- KETKAR, CHINTAMAN LAXMAN, G.D.A., A. (1.7.49), F. (16.8.49), KETKAR & CO., Harganga Mahal, Tram Junction, Dadar, Bombay. (628)

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- KHADILKAR, PURUSHOTTAM DAMODAR, B.Sc., A. (3.6.50), 196/8, Sadashiv Peth, Dadhe's Bungalow, Poona—2. (1758)
- †KHAN, AHMEDKHAN BADEKHAN, A. (1.7.49), AHMED B. KHAN & CO., Essajee Ebrahimjee Building, Bunder Road, Karachi. (Pakistan). (877)
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- KHANDELWAL (H.P.) & CO., (H. P. Khandelwal), Temple Chambers, 6, old Post Office Street, Calcutta.
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- KHANNA, MULKII RAJ, B.Sc. (Hons.), G.D.A., A. (1.7.49), F. (3.5.50), S. VAIDYANATH AIYAR & CO., 4, Kashmere Gate, Delhi. (109)
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- KHIMJI KUNVERJI, & CO., (K. K. Shah), Bombay Mutual Building, Hornby Road, Fort, Bombay.
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- KIRTANE, VITHAL BHAGWANT, B.Sc., LL.B., A.S.A.A., A. (1.7.49), F. (23.3.50), V. B. KIRTANE & CO., Pioneer House, 947-A, Sadashiv Laxmi Road, Poona—2. (675)
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- KORKE, YESHWANT TRIMBAK, A. (1.7.49), R. D. JOSHI & CO., 5, Prince Yeshwant Road, Indore. (831)
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- †KOTHARI, SOHAN LAL, B.A., B.Com., A. (1.7.49), C/o Bank of Jaipur Ltd., P.B. 747, Cook's Building, Hornby Road, Bombay—1. (1427)
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- KOTRE, RUDRAPPA ESWARAPPA, A. (1.7.49), F. (16.8.49), R. E. KOTRE & CO., Karwar Bellary Road, Hubli. (678)
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- †KRISHNA AIYAR, RAMA AIYAR, B.A., A. (1.7.49), No. 11, Plot No. 210/C, Vincent Road, Matunga, Bombay—19. (1127)
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- †KRISHNASWAMY, P., M.A., A. (1.7.49), with B. PURSHOTTAM & CO., Vasavi Bhavan, Devi Road, Nizamabad, Hyderabad. (Dn.) (894)
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- KULKARNI, VINAYAK SHRIDHAR, G.D.A., A. (1.7.49), F. (16.8.49), KULKARNI & KHANOLKAR, Bell & Co.'s Building, Sir Pherozshah Mehta Road, Fort, Bombay. (53)
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- KUMBHANI, HAKMICHAND PANACHAND, B.Com., A. (1.7.49), F. (5.10.50), H. P. KUMBHANI & CO., Dahanukar Building, 5th Floor, New Silk Bazar, 480, Kalbadevi Road, Bombay—2. (1013)
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- KUMBHAT, BASANT MAL, B.Com., A. (1.7.49), F. (11.11.49), B. M. KUMBHAT & CO., 52, Netaji Subhaschandra Bose Road, Madras—1. (767)
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- KUNDU, BALAI CHAND, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), P-19, Kambullatollah, Calcutta—5. (44)
- KUNDU, NILMANI, B.A., B.L., A. (1.7.49), 198, Rash Behari Avenue, (Top Floor), Calcutta—19. (1181)
- KUNDU, RADHA KRISHNA, B.A., A. (1.7.49), 5/1, Debendra Ganguly Road, Saltmar, Howrah. (944)
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- KUPPUSWAMY IYER, KRISHNA, G.D.A., A. (1.7.49), F. (16.8.49), KUPPUSWAMY & CO., Bombay Mutual Building, 378, Esplanade, Madras—1. (275)
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- KUPPUSWAMMAYYA, YANAMANDRAM, G.D.A., A. (1.7.49), F. (11.9.50), P. RAMACHANDRA RAO & CO., 330, Thambu Chetty Street, Madras—1. (264)
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- †KURUVILLA, PALAKUNNATHU JACOB, B.Sc. B.Com., A. (1.7.49), Accounts Officer (Financial), The Tata Locomotive & Engineering Co., Ltd., Jamshedpur—4. (795)
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- LADHAWALA & SHAH, (I. M. Ladhawala & I. R. Shah), 3rd Floor, Navasari Building, Hornby Road, Fort, Bombay, also at Ahmedabad.

- LAHA, SUDHIR CHANDRA, M.Sc., A. (1.7.49), F. (7.6.50), 27/3, Hari Ghosh Street—Calcutta 6. (664)
- †LAHIRI, ARUN KUMAR, B.Com., A. (24.3.50), 13-A, Deodar Street, Ballygunge, Calcutta. (1687)
- LAING, JOHN CUTHBERT, A. (1.7.49), LOVELOCK & LEWS, 4, Lyons Range, Calcutta. (1305)
- LAKHIA, CHANDRAPRASAD RATILAL, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), LAKHIA DESAI & CO., Model Talkies Bldgs., Gandhi Road, Ahmedabad. (514)
- LAKHIA DESAI & CO., (C. R. Lakhia & M. J. Desai), Model Talkies Building, Gandhi Road, Ahmedabad.
- LAKSHMAIAH (CH. V.) & CO., (Ch. V. Lakshmaiah), Patnam Bazar, Guntur.
- LAKSHMAIAH, CHIMAKURTI VENKATA, G.D.A., A. (1.7.49), F. (16.8.49), CH. V. LAKSHMAIAH & CO., Patnam Bazar, Guntur. (532)
- LAKSHMANA RAO, DEVANAHALLI VENKATASUBBA RAO, B.Sc., A. (22.3.50), 117, Central Street, Seshadripuram, Bangalore—3. (1675)
- LAKSHMIAH & CO., (M. Lakshmiah), 363, Esplanade, Madras—1.
- LAKSHMIAH, MUMMIDI, A. (12.10.50), LAKSHMIAH & CO., 363, Esplanade, Madras—1. (1884)
- LAKSHMINARASIMHAN, V.E., M.A., A. (7.1.50), Probationary Office Supdt. Cum Accountant, Associated Cement Cos., Ltd., Chaibasa Cement Works, Jhinkpani P.O., Singhbhum Dt. (1644)
- LAKSHMINARAYANAN, V., G.D.A., A. (1.7.49), 25/2, Chakrabere Road South, Bhavanipur, Calcutta. (485)
- †LAL, BRIJ MOHAN, A. (1.7.49), Accounts Officer, U.P. Government Roadways Central Workshop, Kanpur. (989)
- †LAL, JAG MOHAN, A. (1.7.49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1546)
- †LAL, JALOTA RAMESHWAR, A.S.A.A., A. (1.7.49), C/o Burmah-Shell Oil Storage and Distributing Co. of India Ltd., Magnet House, Ballard Estate, Fort, Bombay. (1489)
- LALIT, GANESH TRIMBAK, A. (8.7.50), 232/16, Limaye Wadi, Sadashiv Peth, Poona—2. (1788)
- LALL, RAMA MOHAN, B.Com., LL.B., A. (20.5.50), JAIN LALL & CO., 44/320, Meston Road, Post Box No. 274, Kanpur. (1736)
- †LANCE, NORMAN CHARLES, A.S.A.A., A. (1.7.49), 31, Netaji Subhas Road, Calcutta. (1409)
- †LAWYER, NARIMAN JAMSHEDJI, B.A., A. (17.5.50), C/o Office of the Assistant Commissioner of Income-tax, Akola Range, Station Road, Akola. (1724)
- LAXMAN RAO, KRISHNAGURI VENKOB, G.D.A., A. (1.7.49), F. (16.8.49), 8, Arcot Sreenivasachary Street, Bangalore. (120)
- LEACH, RONALD GEORGE, A. (1.7.49), PRICE WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1367)
- LEKHI (U S) & CO., (U. S. Lekhi), Johri Bazar, Jaipur.
- LEKHI, UGGER SEIN, A. (15.5.50), U. S. LEKHI & CO., Johri Bazar, Jaipur. (1713)
- LILANI, AHMED NOORMAHOMED, A. (1.7.49), F. (12.1.50), AHMED N. LILANI & CO., Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mahomedali Road, Bombay. (807)
- LLOYD, CYRIL WALTER, A. (1.7.49), F. (16.8.49), FORD RHODES PARKS & CO., Bank of Baroda Building, Apollo Street, Fort, Bombay. (27)
- LODHA, JASWANT SINGH, B.Com., LL.B., LL.M. (LOND.), A.C.A. (ENG. & WALES), A. (1.7.49), F. (29.9.50), SINGHI & CO., 1-B, Old Post Office Street, Calcutta—1. (763)
- LOGANATHAN, CONJEEVARAM RATNAVEJU, G.D.A., A. (1.7.49), P. RAMA-CHANDRA RAO & CO., 7th Line, Arundelpet, Guntur. (521)
- LOVALEKAR, NARAYAN DINKAR, G.D.A., A. (1.7.49), 5/24, Garogaokar Building, Bombay—4. (1136)
- LOVELOCK & LEWES, (R. Adam Brown, A. K. Joscelyne, J. S. F. Gibb, A. M. S. Fergie & J. C. Laing, 4, Lyons Range, Calcutta—1, also at Madras.

- †LUDDY, SAMUEL, A. (1.7.49), 7, Tottee Lane, Calcutta—16. (1541)
- †LUTHRA, ANIRUDHAR KRISHAN, PLT. OFF., A. (21.3.50), Officers' Mess, I.A.F., Palam, Delhi Cantt. (1655)
- †LYNN, CAESAR FRANCIS, M.A., A.S.A.A., A. (1.7.49), Wellesley House, Co-operative Road, Bombay. (1775)
- MADAN (C.) & CO., (P. C. Madan), 816, Jawaharganj, Jabalpur.
- †MADAN, DINSHA E'DULJI, G.D.A., A. (1.7.49), Prioja Terrace, Plot No. 8, Flat No. 1, Sleater Road, Grant Road, Bombay. (889).
- MADAN, JAMSHED BURJOR, A.S.A.A., A. (1.7.49), J. B. MADAN & CO., 40, Ballygunge Circular Road, Calcutta. (645)
- MADAN, PRAKASH CHANDRA, B.Com., A. (21.3.50), C. MADAN & CO., 816, Jawaharganj, Jabalpur. (1668)
- MADAN GOPAL, A. (1.7.49), Baghichi Gaiinda Mal, Rang Mahal, Delhi. (1557)
- MADHAVA RAO, RAMNATHPUR, VASUDEVA RAO, G.D.A., A. (1.7.49), 6, Pithapuramnagar, Teynampet P.O., Madras—18. (1031)
- MADHAVA RAO (V K) & CO., (V. K. Madhava Rao), 6540/D, Market Street, Secunderabad (Deccan).
- MADHAVA RAO, VELORE, KISTA RAO, A. (1.7.49), F. (26.10.50), V. K. MADHAVA RAO & CO., No. 6540/D, Konary Blocks, Market Street, Secunderabad (Deccan). (1015)
- MADHEKAR WAMAN DATTATRAYA, B.Com., LL.B., A. (12.10.50), 348, Rasta Peth, Poona—2. (1883)
- †MADHOK, SHANTI SARUP, A. (5.7.50), 13-A/10, W. E. Area, Pusa Road, (Near Concrete Building), Karolbagh, New Delhi. (1781)
- MADHUSUDHANA RAO, KAMBIHAMMETTU, G.D.A., A. (1.7.49), F. (16.8.49), RAO & RAO, Bapatla, Guntur District. (90)
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- MADON ADARJI SORABJI, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), A. S. MADON & CO., Esplanade Mansions, Esplanade Road, Fort, Bombay. (38)
- †MAHADEV, BHAGAVATISWARA, AIYAR, B.A., G.D.A., A. (21.3.50), C/o Western India Match Co., Ltd., Wellesley House, 7, Wellesley Place, Calcutta. (1664)
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- MAHADEVA IYER, MELARKOD KOLATHU IYER, B.A., A. (1.7.49), F. (22.6.50), M. M. NISSIM & CO., 12, Rampart Row, Fort, Bombay—1. (982)
- MAHADEVA IYER, TARAKAD SUBRAMANIA, G.D.A., A. (1.7.49), 28, Arunachala Achari Street, Triplicane, Madras. (574)
- †MAHADEVAN, NILAKANTA, B.A., G.D.A., A. (1.7.49), Shanta Nivas, Plot No. 556, S.B.N. Road, Matunga, Bombay. (1442)
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- MAHALINGAM & CO., (V. Mahalingam), 'Jai Mahal', 20, St. John's Road, Secunderabad (Dn).
- MAHALINGAM, VAIDYANATHA, G.D.A., A. (1.7.49), MAHALINGAM & CO., 'Jai Mahal', 20, St. John's Road, Secunderabad (Dn). (315)
- MAHERNOSH, DARASHA HORVASJI, A. (1.7.49), 6, Jehangir Mansion, 1st Floor, 1st Marine Street, Bombay. (1282)
- MAHESHWAR GADRE & CO., (M. J. Gadre), Tilak Road, Mahal, Nagpur City.
- MAINTHIA (B. T.) & CO., (B. T. Mainthia), 18-B, Sindhi Colony, Slon, Bombay—22.
- MAINTHIA, BHANJI TULSIDAS, A. (11.7.50), B. T. MAINTHIA & CO., 18-B, Sindhi Colony, Slon Bombay. (1795)
- MAITI, ASUTOSH, A. (1.7.49), 1, Karbala Tank Lane, Calcutta—6. (689)
- MAITRA, PHANINDRA BHUSAN, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), P. B. MAITRA & CO., K. Worah & Company Buildings, P.O. Jharia, Dt. Manbhum (65)

- MAJUMDAR, GHANSHYAM G., A. (1.7.49), 29-B, Sonawala Building, 7, Sleater Road, Tardeo, Bombay. (715)
- MAJUMDAR (H. M.) & CO., (H. M. Majumdar & K. K. Khastagir), 8, Old Post Office Street, Calcutta.
- MAJUMDAR, HIRENDRA MOHAN, MSc., B.L., F.S.A.A., A. (1.7.49), F. (16.8.49), H. M. MAJUMDAR & CO, 8, Old Post Office Street, Calcutta (666)
- †MAJUMDAR, MILAN RAJAN, B.Sc., B.Com., A. (23.8.50), 59-J, Garpar Road, Calcutta—9. (1347)
- †MAJUMDAR, MUKUNDA PRASAD, B.Com., A.S.A.A., A. (1.7.49), 20, Dr. Saral Banerjee Road, Calcutta—29. (1343)
- †MAJUMDAR, NIL RATAN, B.Sc., G.D.A., A. (1.7.49), F. (2.5.50), Audit Officer, Calcutta University, Senate House, Calcutta. (540)
- †MAJUMDAR, RAMESH CHANDRA, B.A., A. (1.7.49), Assistant Registrar of Joint Stock Companies, West Bengal, North Road, Jadabpur, Calcutta—32. (1081)
- MAJUMDAR (S. C.) & CO., (S. C. Majumdar), 49-A, Rash Behari Avenue, Calcutta—26.
- MAJUMDAR, SUKRIT CHANDRA, B.A., A. (1.7.49), B. MUKHERJEE & CO., 10, Old Post Office Street (1st Floor), Calcutta—1. (1239)
- MAJUMDAR, SUNIL CHANDRA, B.A., A.S.A.A., A. (8.6.50), S. C. MAJUMDAR & CO., 49-A, Rash Behari Avenue, Calcutta—26. (1765)
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- MAJUMDER, RAMESH CHANDRA, B.Sc., G.D.A., A. (1.7.49), 35/3, Beniatola Lane, Calcutta—9. (307)
- MALHAN, RAM PRAKASH, M.A., A. (6.2.51), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square, Calcutta. (1945)
- MALHOTRA, BALDEV RAJ, B.Com., (LOND.), A.S.A.A., A. (1.7.49), F. (16.8.49), ROY MALHOTRA & CO., Kashmere Gate, Delhi. (619)
- †MALHOTRA, IQBAL NATH, A. (1.7.49), Additional Secretary, Modi Soap Works, Modinagar, Dt. Meerut. (1126)
- MALHOTRA, KHUSHAL CHAND, G.D.A., A. (1.7.49), F. (16.8.49), K. C. MALHOTRA & CO., 346, Hamilton Road, Delhi. (462)
- †MALHOTRA, PURAN CHAND, A.S.A.A., A. (1.7.49), F. (16.8.49), Income-tax Appellate Tribunal, Industrial Assurance Building, Churchgate Reclamation, Bombay. (226)
- MALIK, RAM NATH, B.A. (Com.), A. (28.2.51), T. C. MALIK & CO., Chandni Chowk (Fatehpuri), Delhi. (1964)
- MALIK (T. C.) & CO., (T. C. Malik & R. N. Malik), Chandni Chowk, (Fatehpuri), Delhi.
- MALIK, TARA CHAND, B.A., G.D.A., A. (1.7.49), F. (16.8.49), T. C. MALIK & CO., Chandni Chowk, Fatehpuri, Delhi. (192)
- †MALLICK, SUDHINDRA CHANDRA, B.Sc., B.Com., A. (24.2.51), 9/A, Balaram Bose 1st Lane, Calcutta—20. (1960)
- MALLIK, BYOM KESH, B.Sc., A.S.A.A., A. (1.7.49), 131/1, Ahiritola Street, Calcutta—5. (1059)
- MALLIK, RAMLAL, B.A. (Hons.), A. (1.7.49), 172/37, Lower Circular Road, Calcutta. (939)
- †MALOOR, RAMA KRISHNA, G.D.A., A.S.A.A., A. (1.7.49), 260, Maredpally, Secunderabad (Deccan). (329)
- MAMA, RATAN SORABJI, B.Com., A. (1.7.49), R. B. ALLBLESS & CO., Western India House, Sir Phirozshah Mehta Road, Fort, Bombay—1. (1461)
- MAMA, SORAB GUSTASP, A.S.A.A., A.C.A. (ENG. & WALES), A. (1.7.49), Sunny Side Road, Karachi, (Pakistan). (810)

- MANDRE, SHAMA RAO, M.A., B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49), S. R. MANDRE & CO., 243, Gandhi Nagar, Bangalore. (135)
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- MANDVIWALLA, NARIMAN RUTTONJI, F.S.A.A., A. (1.7.49), F. (16.8.49), GONDALIA & MANDVIWALA, Hamam House, Hamam Street, Fort, Bombay. (550)
- MANECK A. DAVER & CO., (M. A. Daver), 8, Old Post Office Street, Calcutta.
- †MANEKJI, DINSHAW MANEK, B.Com., A. (26.9.49), 99, University Avenue, University Post Office, Rangoon. (Burma). (1606)
- MANGALBHAI & CO., (M. V. Vatsaraj), Meadows House, Third Floor, Meadows Street, Fort, Bombay—1.
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- †MANI, RAMA, G.D.A., A. (1.7.49), F. (16.1.51), A-21/101, Lodhi Road, New Delhi. (294)
- MANIAR, BABULAL DIPCHAND, A. (1.7.49), with (G. P. KAPADIA & CO.) Hamam House, Hamam Street, Fort, Bombay. (1480)
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- MANKESHWAR, KRISHNA KHANDERAO, G.D.A., A. (1.7.49), F. (16.8.49), K. K. MANKESHWAR & CO., Kingsway, Nagpur. (124)
- MAN MOHAN LAL & CO., (Man Mohan Lal Saxena), 33/9, Chowk (Stationary Bazar), Kanpur.
- MANUBHAI DESAI & CO., (M.D.J. Desai), "Mirabelle Hotel," 3rd Floor, 33-A, Marine Lines, Bombay.
- MAPARA, BANSILAL MAGANLAL, G.D.A., A. (1.7.49), NANUBHAI DESAI & CO., Sir Vithaldas' Chambers, 16, Apollo Street, Fort, Bombay. (852)
- MARATHE, GANESH VINAYAK, A. (1.7.49), 217, Crown Building, Girgaum Road, Bombay—4. (913)
- MARAWALLA, GULFAM EDULJI, A. (1.7.49), Muackawce Mansion, Gunbow Street, Fort, Bombay. (1107)
- MARFATIA (NAUSHIR M) & CO., [N. M. Marfatia, C. C. Shah (partner for Ahmedabad only), and N. N. Desai (partner for Bombay only)], P.O. Box 95, Gandhi Road, Ahmedabad, also at Bombay.
- MARFATIA, NAUSHIR MUNCHERSHAW, G.D.A., A. (1.7.49), F. (16.8.49), NAUSHIR M. MARFATIA & CO., P.O. Box No. 95, Gandhi Road, Ahmedabad. (113)
- †MARSLAND DONALD BRYDEN, A. (1.7.49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1303)
- MARTIS, WILLIAM, A. (20.12.50), VENKATARAMAN & MARTIS, 25, Bank Street, 1st Floor, Fort, Bombay—1. (1916)
- MARWAH, RAJENDRA NATH, B.Com., A. (1.7.49), F. (16.8.49), R. N. MARWAH & CO., 4/60, Queensway New Delhi. (933)
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- MASHRUWALA, MADHUSUDAN CHANDULAL, B.Com., A. (1.7.49), F. (31.7.50), 7, Brahmin Mitra Mandal Society, Ellis Bridge, Ahmedabad. (993)
- †MASTER, B.B., A. (1.7.49), 49, Parsi Colony, Karachi—3. (Pakistan). (1571)
- MASTER, JEHANGIR BOMANSHAW, A. (1.7.49), 49, Parsi Colony, Karachi—3. (Pakistan). (568)

- MASTER, NARIMAN FAKIRJI, F.S.A.A., A. (1.7.49), F. (18.9.50), S. R. BATLIBOI & CO., 1-B, Old Post Office Street, Calcutta. (72)
- MATHRUBUTHAM, LALGUDI SESHASAYEE, B.Com., G.D.A., A. (1.7.49), No. 5, Third Street, Gopalapuram, Cathedral P.O., Madras—6. (458)
- MATHUR (G.S.) & CO., (G. S. Mathur), No. 10, Mangal Building, Chandni Chowk, Delhi—6.
- MATHUR, GULAB SINGH, M.A., LL.B., A. (11.10.50), G. S. MATHUR & CO., No 10, Mangal Building, Chandni Chowk, Delhi. (1880)
- MATHUR, JAGDISH CHANDRA, A. (1.7.49), F. (16.8.49), J. C. MATHUR & CO., 1003, Egerton Road, Delhi. (528)
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- MATHUR, KAMESHWAR NATH, B.Com., A. (11.11.50) K. N. MATHUR & CO., 10, Clay Square, Lucknow. (1894)
- MATHUR, MANGI LAL, B.Com., A. (15.5.50), with B. D. GARGIEYA & CO., Madar Gate, Ajmer. (1717)
- †MATHUR, OM PRAKASH, B.A. (Com.), A. (24.12.49), 7-B, Timarpur, Delhi—2. (1641)
- MATHUR (P.D.) & CO., (P. D. Mathur), Jagannath Building, Behind Imperial Bank of India, Chandni Chowk, Delhi.
- MATHUR PARMESHWAR DAYAL, B.A. (Com.), A. (1.7.49), F. (13.10.49), P. D. MATHUR & CO., Jagannath Building, Behind Imperial Bank of India, Chandni Chowk, Delhi. (922)
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- MATHUR, R.M., A. (1.7.49), F. (16.8.49), 2860, Chahalpuri Street, Kinari Bazar, Delhi. (1555)
- MATHUR, SURAJ NARAIN, A. (1.7.49), F. (16.8.49), Kinari Bazar, Delhi. (1556)
- MATHUR, SURESH CHANDRA, B.A. (Com.), A. (1.7.49), SURESH C. MATHUR & CO., Mercantile Bank Buildings, Chandni Chowk, Delhi. (1276)
- †MATTHEWS, ITTYMANI, K., M.A., B.Com., B.L., A. (21.8.50), Flat No. 2-B, Dover Lane Extension, Calcutta—29. (1845)
- MAULIK, JAGAT BHANDU, M.A. (Com.), A. (1.7.49), F. (30.12.50), 17, Mangoe Lane, Calcutta—1. (650)
- †MAZUMDAR, RANJITLAL CHUNILAL, B.Com., A. (1.6.50), Topiwalla Motor Mansion, Sandhurst Road, Bombay—4. (1752)
- †MAZUMDAR, SATIS CHANDRA, B.A., G.D.A., A. (19.1.50), Commercial Tax Officer, Grade I, 17/2, Jhamapukur Lane, Calcutta—9. (1648)
- McLAREN, ALEXANDER, A. (1.7.49), A. F. FERGUSON & CO., Dinga Singh Building, The Mall, Lahore. (Pakistan). (349)
- †McPHERSON, DONALD VICTOR, B.A., A. (1.7.49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1319)
- MEHENDALE, BHASKAR ANANT, G.D.A., A. (1.7.49), New Soman Building, Kennedy Bridge, Bombay—4. (503)
- MEHENDALE, SHRIDHAR Y., A. (21.3.50), G. M. OKA & CO., 180, Budhawar Peth, Laxmi Road, Poona—2. (1667)
- MEHER-HOMJI, KAIKHUSHROO RUSTOMJI, G.D.A., A. (1.7.49), with S. B. BILLIMORIA & CO., 113, Mahatma Gandhi Road, Bombay. (636)
- MEHRA & CO., (S. P. Mehra), 74, G.B. Road, Delhi.
- MEHRA, BADRINATH, B.Com., A. (5.9.50), 8/26, Arya Nagar, Kanpur. (1859)
- †MEHRA, GURU DATTA, M.A., B.Com., A.S.A.A., A. (1.7.49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square, Calcutta. (774)
- MEHRA, JAGAT MOHAN, G.D.A., A. (1.7.49), F. (16.8.49) MEHRA KHANNA & CO., Behind Imperial Bank, M.J. Building, Chandni Chowk, Delhi. (581)

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MEHRA, PIRTHI RAJ, G.D.A., A. (1.7.49), **F.** (16.8.49), **P. R. MEHRA & CO.,** 58, Daryaganj, Delhi. (15)

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MEHROTRA TANDAN & CO., (A. B. Tandan & S. N. Mehrotra), Pioneer Building, Meston Road, Kanpur.

MEHTA & CO., (I. S. Mehta), Champa Nivas, Gokhale Road North, Dadar, Bombay—14.

MEHTA (B.M.) & CO., (B.M. Mehta), 41, Medows Street, Fort, Bombay.

MEHTA, BALCHAND MAGANLAL, G.D.A., A. (1.7.49), **F.** (16.8.49), **B. M. MEHTA & CO.,** 41, Medows Street, Fort, Bombay. (441)

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MEHTA, BHAIIDAS MANILAL, G.D.A., A. (1.7.49), **F.** (16.8.49), **BHAIDAS M. MEHTA & CO.,** 570/4, Reid Road, Ahmedabad. (384)

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MEHTA, BURJOR MANCHERJI, B.Com., A. (30.8.49), Ginzala Building, "B" Block, Captain Colony, Tardeo, Bombay—7. (1590)

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†**MEHTA, GHANSHYAM BHOGILAL, B.Com., A.** (8.10.50), Income-tax Officer, Special Circle, Abid Road, Hyderabad (Dn.). (1876)

†**MEHTA, GURCHARAN DAS, B.Com., A.** (1.7.49), P.O. Box No. 664, Mombasa (Kenya Colony). (1248)

†**MEHTA, HARILAL JESHANKER, B.Com., A.** (26.5.50), Doctor's Bungalow, Near Post Office, Nehru Road, Santa-Cruz (East), Bombay. (1748)

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- MEHTA, RAGHUBIR SINGH, M.A., G.D.A., A. (1.7.49), F. (13.10.49), *R. S. MEHTA & CO.*, 79-F, Prem Nagar, Dayalbagh, Agra. (951)
- MEHTA, RAJENDRA DHIRAJLAL, B.A., A. (1.7.49), Plot No. 12, Block No. 15, Sleater Road, Bombay—7. (833)
- MEHTA, RAMNIKLAL MADHAVJEE, B.Com., A. (1.7.49), F. (11.11.49), *G. P. KAPADIA & CO.*, Hamam House, Hamam Street, Fort, Bombay. (916)
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- MERCHANT, NARUMAHOMED ESMAIL, B.Com., A. (1.7.49), *N. E. MERCHANT & CO.*, Room No. 4, 1st Floor, Lucky Mansion, Mahomedali Road, Bombay—3. (1102)
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- MERCHANT, SULFANALI GULAMHUSEIN, A. (1.7.49), *S. G. MERCHANT & CO.*, Jeffershermahomed Building, 4th Floor, Khadak, Bombay—9. (1043)
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- MISRA, SHRI KRISHNA, B.Com., A. (21.3.50), *S. K. MISRA & CO.*, 39/79, Chowk, Banaras. (1669)
- †MISTRI, MANEK PIROSHA, B.A., A.S.A.A., A. (1.7.49), Secretary, Tata Sons Ltd., Bombay House, Bruce Street, Fort, Bombay—1. (1308)

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- MISTRY, E.B.K., B.A., A. (1.7.49), E. B. MISTRY & CO., Shri Krishna Nivas (1st Floor), Kalbadevi Road, Bombay—2. (1497)
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- †MITRA, KASI SANKAR, B.A., A.S.A.A., A. (1.7.49), Deputy Director, Directorate of Health Services (A & A) Government of West Bengal, Writers Buildings, Calcutta. (579)
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- MITTER (S.K.) & CO., (S. K. Mitter), 71-A, Netaji Subhas Road, Calcutta.
- MITTER, SANTOSH KUMAR, M.A., G.D.A., A. (1.7.49), F. (16.8.49), S. K. MITTER & CO., 71-A, Netaji Subhas Road, Calcutta. (25)

- †MODI, BEHRAMJI MANEKJI, B.Com., F.S.A.A., A. (1.7.49), Registrar of Joint Stock Companies, Raja Bahadur Mansion, 32, Apollo Street, Fort, Bombay. (57)
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- MUKERJEE, PASHUPATI NATH, B.Sc., A.S.A.A., A. (1.7.49), P. N. MUKHERJEE & CO., 11, Old Post Office Street, Calcutta. (1035)
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- † MUKHERJEE, BHUPENDRA NARAYAN, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), Income-tax Appellate Tribunal, 23-A, Thornhill Road, Allahabad. (245)
- † MUKHERJEE, BIMAL CHAKAN, A.S.A.A., A. (1.7.49), 2, Nyayaratna Lane, Shyambazar, Calcutta—4. (585)
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- MUKHERJI, PRASANTA KUMAR, B.Com., A. (1.7.49), S. N. MUKERJI & CO., 1-B, Old Post Office Street, Calcutta. (988)
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- MUKHERJI (S.N.) & CO., (P. K. Mukherji & S. N. Mukherji), 1-B, Old Post Office Street, Calcutta.
- MUKHERJI, SATYENDRA NATH, F.S.A.A., A. (1.7.49), S. N. MUKHERJI & CO., 1-B, Old Post Office Street, Calcutta. (163)
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- MURTI, MUTKAR SRINIVASA, B.A., B.L., A. (1.7.49), 149, Margosa Avenue, P.O. Malleswaram, Bangalore—3. (802)
- MUTHUKUMARASWAMI, T.E., G.D.A., A. (1.7.49), F. (16.8.50), SWAMI & VASAM, Vijayapuram Post, Tiruvarur, Tanjore District. (538)
- † MUTHUSWAMY, KRISHNASWAMI AIYAR, G.D.A., A. (1.7.49), Accountant, The Mysore Sugar Company Ltd., Mandya, (Mysore State). (236)
- MUTHUSWAMY, NARAYANASWAMI AIYAR, B.A., A. (1.7.49), F. (20.11.50), N. M. SWAMY & CO., No. 328, Barimpattalam, Secunderabad (Deccan). (868)
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- NACHADALINGAM, ARUMUGAM, G.D.A., A. (1.7.49), F. (16.8.49), 79, Mela Chatty Street, Madurai. (177)

- †NAGABHUSHAN, BAGILUR SUBBARAMIAH, B.Sc., A. (7.2.51), Senior Accounts Assistant (I.S.V.), Accounts Dept., Tata Iron & Steel Co., Ltd., Jamshedpur. (1949)
- NAGANATHAN, NURANI ANANTANARAYANA, G.D.A., A. (1.7.49), F. (16.8.49), 32, Alarumelumangapuram, Mylapore, Madras. (87)
- †NAGARAJ. SREENIVASA, G.D.A., A. (1.7.49), C/o T. U. C. S. Ltd., 109, Big Street, Triplicane, Madras. (227)
- †NAGARAJAN, T. V., B.A. (Com.), A. (1.7.49), 40-D, Rajg Bazar, New Delhi. (1471)
- †NAGARAJA RAO, RAYASAM, A. (1.7.49), C/o Bird & Co., Chartered Bank Building, Calcutta. (1044)
- NAGINDAS & MANEKLAL, (M. A. Mehta & Ratanlal M. Mehta), 29, Maldon House, Marine Lines, G.P.O. Box No. 1117, Fort, Bombay, also at Ahmedabad.
- NAIDU, BHANDI BAKTHAVATSALU, B.A., G.D.A., A. (1.7.49), F. (16.8.49), 37, Godown Street, Madras—1. (313)
- NAIDU, PERAMBATI MUNUSWAMI VARATHARAJULU, G.D.A., A. (1.7.49), F. (16.8.49), P. M. V. NAIDU & CO., No. 4, Millers Road, Kilpauk, Madras. (169)
- NAIK (H.) & CO., (H. NAIK), Telenga Bazar, Cuttack.
- NAIK, HRUDAYANAND, B.A., A. (1.7.49), F. (16.8.49), H. NAIK & CO., Telenga Bazar, Cuttack. (710)
- †NAIK, KHANDUBHAI MANIBHAI, G.D.A., A. (1.7.49), 67, Stephen House, 4, Dalhousie Square, East, Calcutta. (76)
- NAIK, MAGANLAL KALYANJI, B.Com., A. (23.8.50), Accountant, Surat Borough Municipality, Surat. (1846)
- NAIK, MAHADEO VAMANRAO, A. (23.8.50), P.O. Box 168, Indu House, Dugall Road, Ballard Estate, Bombay—1. (1852)
- NAIR, KUNNATH RAGHAVAN, G.D.A., A. (1.7.49), F. (22.6.50), VARMA & VARMA, T.D. Road, Ernakulam. (523)
- NAIR, PATHIYIL ARAVINDAKSHAN, B.Com., A. (26.4.50), 70, Dr. Ambedkar Road, Bandra, Bombay—20. (1704)
- NAMBIYAR, KOTTAYAM KADANGOTE SRIDHARAN, B.A., A. (28.3.51), P.O. Cherukunnu (N. Malabar). (1976)
- NANDA & CO., (Madan Lal Nanda), Back Bay View, 3, New Queens Road, Bombay—4.
- NANDA, MADAN LAL, B.A., A. (1.7.49), NANDA & CO., Back Bay View, 3, New Queens Road, Bombay—4. (1296)
- NANDI, PRAFULLA CHANDRA, M.A. (CANTAB.), B.Sc., A. (1.7.49), F. (16.8.49), P. C. NANDI & CO., Lindlie Chambers, 6, Hastings Street, Calcutta. (40)
- NANJI, MAHOMED USMAN HUSEIN, B.Com., A. (13.2.51), 14-16, Israel Lane, Bombay—9. (1952)
- NANUBHAI & CO., (D. H. Parmar & S. N. Desai), Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay.
- NANUBHAI DESAI & CO., (N. J. Desai & B. M. Mapara), Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay.
- NAOROJI, RUSTOM RATANSHA, A. (1.7.49), Orient House, 666, Parsi Colony, Dadar, Bombay—14. (569)
- NARAINLAL AGARWAL & CO., (N. L. Agarwal), 58-60, Vithalwadi, Kalbadevi Road, Bombay—2.
- NARAIN PRASAD, B.A. (Com.) A. (21.3.50), JAGDISH PRASAD & CO., Chandni Chowk, Delhi—6. (1654)
- NARALKAR, BAL NARAYAN, A. (1.7.49), Joshi's Bungalow, Doboti Chira, Ahmednagar. (1513)
- NARASIMHAM (G.L.) & CO., (G. L. Narasimham), 37, Errabalu Chetty Street, (Top Floor), Madras—1.
- NARASIMHAM, GALLAPALLI LAKSHMI, G.D.A., A. (1.7.49), F. (16.8.49), G. L. NARASIMHAN & CO., 37, Errabalu Chetty, Street, (Top Floor), Madras—I. (66)
- †NARASIMHAM, PRABHALA, G.D.A., A. (1.7.49), 744, Road No. 2, Parsee Colony, Dadar, Bombay. (1447)

- NARASIMHAN, APPUKKUDAL VENKATASUBBIER, B.A., A. (1.7.49), F. (11.11.49), P. S. SUBRAMANIA IYER & CO., 51, James Street, Secunderabad (Deccan). (551)
- NARASIMHAN, K., B.A., A. (1.7.49), 18, Big Street, Kumbakonam. (Tanjore Dt.) (946)
- NARASIMHAN, KASTURI VARADACHARI, M.A., G.D.A., A. (1.7.49), F. (16.8.49), Pentland Hospital Road, Vellore. (North Arcot Dt.) (409)
- NARASIMHAN, RAGHUNATHA, A. (1.7.49), East & West Buildings, 4th Floor, Apollo Street, Fort, Bombay. (853)
- †NARASIMHAN, S., A. (1.7.49), 8, Co-operative House, Telang Road, Matunga, Bombay—19. (877)
- NARASIMHAN, & SUNDARAM, (K. V. Narasimhan & M. B. Sundaram), 296, Thambu Chetty Street, Madras—1.
- †NARASIMHA MURTHY, B. V., A. (1.7.49), No. 786, II Cross, Srirampuram, Bangalore—3. (1242)
- NARASIMHA RAO, MODDALI JWALA VENKATA LAKSHMI, B.Com., A. (25.7.50), C/o Shree M. V. Ramaniah Garu Tobacco Exporter, Brodiepet, Guntur. (1809)
- †NARASIMHA RAO, NARKADAMILLY LAKSHMI, G.D.A., A. (1.7.49), F. (16.8.49), B. PURUSHOTTAM & CO., Anjaneyaswami Temple Street, Proddatur. (Cuddapah District). (556)
- NARAYAN, VENKATARAMAIYER ANANTHA, G.D.A., A. (1.7.49), 9/68, Sambandam Road, R.S. Puram, Coimbatore. (84)
- NARAYANA AIYAR & CO., (T. S. Narayana Aiyar & P. Kalyanasundaram), 4, Bhagavantham Gupta Street, Thyagaraya Nagar, Madras—17.
- NARAYANA AIYAR, THALAIYUR SUBRAMANIA, G.D.A., A. (1.7.49), F. (16.8.49), NARAYANA AIYAR & CO., No. 4, Bhagavantham Gupta Street, Madras—17. (285)
- †NARAYANA IYER, RAMKRISHNIER, G.D.A., A. (1.7.49), Chief Cost & Works Accountant, General Motors India, Ltd., P.O. Box 39, Bombay. (690)
- NARAYANA IYER (S.) & RANGASWAMI (K.E.), (S. Narayana Iyer & K. E. Rangaswami), 27, West Chitrai Street, Madhurai.
- †NARAYANAN, MANDYAM DHATI, B.A., A. (1.7.49), C/o Champion Reef Ooregum Joint Operation, Champion Reefs P.O. (Kolar Gold Fields). (750)
- NARAYANAN, SESA IYENGAR, G.D.A., A. (1.7.49), 7, Anju Mansion, Brahmanwada Road, Matunga, G.I.P., Bombay—19. (1109)
- NARAYANAN, SIVASAILAM, G.D.A., A. (1.7.49), F. (16.8.49), S. NARAYANA IYER & K. E. RANGASWAMI, 27, West Chitrai Street, Mathurai. (210)
- †NARAYANAN, V., A. (1.7.49), Accountant, Indian Telephone Industries, Government of India, Duravani Nagar P.O., Bangalore. (1537)
- †NARAYANAN, VALLIOOR KRISHNASWAMY, B.A., A. (1.7.49), with FRASER & ROSS, Post Box No. 1352, Dare House, Madras—1. (1388)
- NARAYANASAMY, KRISHNASAMY, G.D.A., A. (1.7.49), F. (13.10.49), 32, Kiledar Street, P.O. Teppakulam, Trichinopoly. (91)
- †NARAYANASWAMI, A., B.A., A. (1.7.49), A/9, Shree Ram Nagar, Ghodbunder Road, Andheri (West), Bombay. (978)
- NARAYANASWAMY AIYAR, PAPANASAM SWAMINATHAN, A. (1.7.49), F. (29-5-50), AIYAR & CO., Lakshmi Building, Connaught Circus, New Delhi. (835).
- NARAYANASWAMY, ANGARAI VISWANATHA, A. (1.7.49), 69, Andar Street, Tiruchirapalli. (1218)
- NARAYANASWAMY, MALLICHETTI, B.A., A. (25.11.50), 129/14, Subedar Street, Chittoor. (Chittoor Dist.). (1906)
- †NARGOLWALA, SHIAVAX DINSHAW, B.Com. (Bom.), B.Com. (Hons.), (Lond.), I.C.S., A. (1.7.49), Commissioner of Income-tax (West Bengal), 3, Government Place, West, Calcutta. (18)
- NATARAJA IYER, ANGARAI SUNDARESWARA ANANDA, G.D.A., A. (1.7.49), F. (16.8.49), NATARAJA IYER & CO., Abid Road, Post Box No. 157, Hyderabad (Deccan). (31)

- NATARAJA IYER & CO., (A. S. A. Nataraja Iyer, U.P. Jagadisan, A. N. Ramanathan, & A.N. Rajagopal), Post Box No. 157, Abid Road, Hyderabad (Deccan), also at Secunderabad (Deccan).
- NATARAJAN, CHITTUR ANANTAKRISHNA AYYAR, B.A., A. (1.7.49), "Narayani Vihar", 40-B, Luz Church Road, Mylapore, Madras—4. (874)
- †NATARAJAN, K., B.A., A. (1.7.49), Assistant Controller of Accounts, The Tata Iron & Steel Co., Ltd., Jamshedpur. (881)
- NATARAJAN, P., A. (1.7.49), F. (16.8.49), 1st Aghraharam, Salem. (670)
- †NATARAJAN, R., A. (1.7.49), Accountant, Indian Mutual Life Association Ltd., 10, Mount Road, Madras. (1340)
- †NATARAJAN, RAMCHANDRA, A. (1.9.50), 161, Lloyds Road, Royapettah, Madras. (1858)
- NATARAJAN, SUBRAMANIA, A. (1.7.49), 27, The Arcade, Raffles Place, Singapore. (Malaya). (295)
- NATARAJAN, V., G.D.A., A. (1.7.49), F. (16.8.49), 117, Armenian Street, G.T., Madras—1 (454)
- NATARAJAN, V., B.A., G.D.A., A. (23.12.49), 79, Singharathope Street, Trichinopoly. (1640)
- NATESAN (G.) & CO., (G. Natesan & J. Krishnaswami), No. 4, Dabir Middle Street, Kumbakonam, also at Thirupapullyur.
- NATESAN, GOPALAKRISHNA IYER, G.D.A., A. (1.7.49), F. (16.8.49), G. NATESAN & CO., 4, Dabir Middle Street, Kumbakonam. (116)
- NATH AHUJA & CO., (G. R. Nath), 21, Park Area, Karol Bagh, Delhi.
- †NATH, GOBIND RAM, B.A., A. (1.7.49), NATH AHUJA & CO., 21, Park Area, Karol Bagh, Delhi. (932)
- †NATHAN, BENSON, A. (1.7.49), C/o Lever Brothers (India) Ltd., Haji Bunder, Sewri, Bombay. (610)
- NATHAN (S.R.) & CO., (S. Renganathan), 273/6, Deodhar Road, Prabha Baug, Matunga (G.I.P.), Bombay—19.
- NAVDER (D.N.) & CO., (D. N. Navder), Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay.
- NAVDER, DARABSHA NUSSERWANJI, B.Com., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), D. N. NAVDER & CO., Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay. (145)
- NAYAK, ULLAL VARADARAJA, B.A., A. (26.9.49), Car Street, Mangalore. (1608)
- NAYAR (K.K.) & CO., (K. K. Nayar), Rukmani Colony, Bangalore—1.
- NAYAR, KOLAZHI KRISHNAN, G.D.A., A. (1.7.49), F. (16.8.49), K. K. NAYAR & CO., Rukmani Colony, Bangalore—1. (608)
- NEELAKANTAN, E. S., B.A., G.D.A., A. (1.7.49), F. (16.8.49), HARIHARAN & NEELAKANTAN, No. 289, Esplanade, Madras—1. (577)
- †NERURKAR, ANANDRAO NARAYAN, B.Com., A. (19.8.50), Plot No. 247, Behind Ruia College, Matunga, Bombay—19. (1839)
- NERURKAR (M.S.) & CO., (M. S. Nerurkar), Belle View, Lakshmi Napoo Road, Opposite G.I.P., Dadar, Bombay—14.
- NERURKAR, MANGESH SHANTARAM, B.Com., A. (14.8.50), M. S. NERURKAR & CO., Belle View, Lakshmi Napoo Road, Opp. G.I.P., Dadar, Bombay—14. (1821)
- †NICHOLSON, JEHANGIR KAIKHESRU SORABJI, B.A., A. (1.7.49), C/o Bruel & Co., Taj Building, Hornby Road, Bombay. (686)
- †NIEMEYER, JOHN RODERICK THEODORE, A. (1.7.49), C/o Andrew Yule Co., Ltd., 3, Clive Row, Calcutta (1180)
- NIJASURE (K.B.) & CO., (K. B. Nijasure), 114, Hindu Colony, Dadar, Bombay—14
- NIJASURE, KESHAO BALWANT, A. (1.7.49), K. B. NIJASURE & CO., 114, Hindu Colony, Dadar, Bombay—14. (1533)
- NISSIM (M.M.) & CO., (M. K. Mahadevan & M. M. Nissim), 12, Rampart Row, Fort, Bombay.
- NISSIM, MEYER MAURICE, G.D.A., A. (1.7.49), F. (16.3.49), M. M. NISSIM & CO., 12, Rampart Row, Fort, Bombay. (101)
- †NIYOGI, PREMANJAN, A. (1.7.49), with LOVELOCK & LEWES, 4, Lyons Range, Calcutta. (1500)

- †NORMAN, LEONARD HERBERT, A. (1.7.49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London, E.C. 2. (1382)
- NUNDY, MANMATHA NATH, B.Com., A. (1.7.49), GHOSE NUNDY & CO., 84-A, Netaji Subhas Road, Room No. C/7, Calcutta. (759)
- NUNDY, MONOJ KUMAR, B.Com., A. (1.7.49), F. (28.8.50), NUNDY ROY & CO., 6, Old Post Office Street, Calcutta—1. (754)
- NUNDY ROY & CO., (M. K. Nundy), 6, Old Post Office Street, Calcutta—1.
- OAK (S.P.) & CO., (S. P. Oak), 106-108, Medows Street, 2nd Floor, Opp. Examiner Press Building, Fort, Bombay—1.
- OAK, SHRIPAD PARSHURAM, B.A., LL.B., A. (1.7.49), S. P. OAK & CO., 106-108, Medows Street, Second Floor, Opp. Examiner Press Building, Fort, Bombay—1. (1457)
- OGG, IAN MACLEAN, M.A., A. (1.7.49), A. F. FERGUSON & CO., Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (564)
- OKA (G.M.) & CO., (G. M. OKA & S. Y. Mehendale), 180, Budhwar Peth, Laxmi Road, Poona—2, also at Hyderabad (Dn.).
- OKA, GANESH MAHADEO, G.D.A., A. (1.7.49), F. (16.8.49), G. M. OKA & CO., 180, Budhwar Peth, Laxmi Road, Poona—2. (172)
- †OLIVER, WILLIAM HERBERT, A. (1.7.49), C/o Peat, Marwick Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1368)
- OOMRIGAR, JAL BYRAMSHAW, A. (1.7.49), 782, Patel Building, Parsi Colony, Dadar, Bombay. (1255)
- OZA, DOLARRAY BHAGWANLAL, A. (12.7.50), G-47, Janasukh Niwas, Somji Road, Kandivlee (Bombay). (1802)
- †PADMANABHAN, S., A. (1.7.49), C/o Shri G. Sundaresan Iyer, East Main Street, Pudukottah. (1243)
- PADE (D.K.) & CO., (D. K. Pade), 2nd Floor, Mherwan Building, 8, Sir Phirozeshah Mehta Road, Fort, Bombay.
- PADE, DATTATRAYA KESHAV, A. (1.7.49), D. K. PADE & CO., 2nd Floor, Mherwan Building, 8, Sir Pherozeshah Mehta Road, Fort, Bombay—1. (1301)
- PADLIYA (C.H.) & CO., (C. H. Padliya), 21, Bada Sarofa, Indore City.
- PADLIYA, CHANDRAPRAKASH HIRALAL, B.Com., A. (22.12.49), C. H. PADLIYA & CO., 21, Bada Sarofa, Indore. (1637)
- †PAGDIVALA, KAIKOBAD NUSSERVANJI, B.Com., G.D.A., A. (1.7.49), P. C. HANSOTIA & CO., Nanjee Building, 17, Elphinstone Circle, Bombay. (125)
- †PAL, JATINDRA MOHAN, BSc., G.D.A., A. (1.7.49), 91, Surendra Nath Banerjee Road, Calcutta. (827)
- PAL (M.) & CO., (M. P. Wadhawan), 64, Regal Buildings, Connaught Place, New Delhi.
- PAL & MURTI (N. V. Venugopal & A. Krishnamurti), Dinabad Estate, Imperial Post Office Lane, Hyderabad (Deccan).
- PAL & ROY (D. N. Guha Roy), 2, Church Lane, Calcutta.
- †PALCHAUDHURI, KRISHNABALLABH, M.A., A. (1.7.49), Pollock House, 28/B, Pollock Street, Calcutta. (271)
- PALKAR, GOVIND HARI, A. (11.7.50), with C. C. CHOKSHI & CO., 11, Bruce Street, Fort, Bombay. (1791)
- PAMFA RAO, RANSUBHE NARASINGARAO, A. (1.7.49), F. (16.8.49), R. N. PAMPA RAO & CO., Raichooti Building, Adoni. (Dist. Bellary). (548)
- PANCHANADAM, KALPATHI VISWANATHA IYER, G.D.A., A. (1.7.49), F. (16.8.49), 173, Lloyds Road, Royapettah, Madras—14. (499)
- PANDAY, DARABSHAW NASSERWANJI, B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49), DAMANIA PANDAY & BAJAN, Navsari Building, 240, Hornby Road, Fort, Bombay. (228)
- †PANDIT, RAMAKANT VINAYAKRAO, B.Com., A. (1.7.49), Assessing Officer for Industrial Tax & Excess Profits Duty & Sales Tax Officer, Indore. (971)
- PANDIT, RAMESHCHANDRA DAHYALAL, A. (24.3.50), with LAKHIA DESAI & CO., Model Talkies Building, Gandhi Road, Ahmedabad. (1686)
- PANDYA & CO., (Pt. Satyavant Pandya), Kaiserbagh Circus, Lucknow.
- PANDYA, AMBALAL CHHAGANI, AL. G.D.A., A. (1.7.49), F. (16.8.49), 106, Netaji Subhash Chandra Bose Road, Madras—1. (476)

- PANDYA BABUBHAI RAJARAM, A. (1.7.49), C/o Prakash Pictures, Kurla Road, Anderi, Bombay. (1052)
- PANDYA, PANDIT BALAK RAM, A. (1.7.49), F. (16.8.49), BASANT RAM & SONS, Plaza Cinema (Top Floor), Connaught Circus, New Delhi. (21)
- PANDYA SATYAVANT, A. (1.7.49), F. (16.8.49), BASANT RAM & SONS, Kaiser Bagh Circus, Lucknow. (29)
- PANIKKAR, RAKKANATH ACHUTHA, G.D.A., A. (1.7.49), F. (12.3.50), Rakkanath House, Tattamangalam P.O., via Palghat (S. Malabar). (290)
- †PANTHAKY, RUSTOMJI JAMSHEDJI, G.D.A., A. (1.7.49), Plot No. 5, Sleater Road, Bombay. (910)
- †PARAKH, JAMSHED JAL, B.Com., A. (1.7.49), C/o Chief Accountant's Office, Bombay Port Trust, Ballard Road, Fort, Bombay. (1338)
- PARAKH, JEHangIR SHAPURJI, B.A., A. (8.9.50), Chief Accountant, Deccan Airways Ltd., Begumpet Air Port, Secunderabad (Dn.). (1866)
- PARAMASIVAN, SUBRAMANIA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), "Santhibhuwan", Chalapuram P.O., Calicut. (67)
- †PARAMESWARAN, AIYALAM SUNDARAM, G.D.A., A. (1.7.49), C/o Peirce Leslie & Co., Ltd., Cochin. (415)
- PARANJAPE, VISHNU GANESH, A. (1.7.49), 40, Shri Krishna Niwas, Mangalwadi, Girgaon, Bombay—4. (1057)
- †PARASURAMA IYER, TRICHUR SUBRAMANIA IYER, A. (1.7.49), Dy. Accountant-General, Posts & Telegraphs, Old Secretariat, Delhi. (304)
- PARASURAMAN, S., M.A., A. (1.7.49), V. S. AIYAR & CO., 363, Esplanade, Madras—1. (1099)
- PARDIWALLA, BOMANSHAW NADIRSHAW, B.Com. LL.B., A. (1.7.49), F. (10.1.51), with KALYANIWALLA & MISTRY, 32, Apollo Street, Fort, Bombay. (705)
- PAREKH, CHANDRAKANT VITHALDAS, G.D.A., A. (1.7.49), F. (16.8.49), CHANDRAKANT & CO. 210, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (598)
- PARELWALLA, HIRAJI JAMSHEDJI, A.S.A.A., A. (8.9.50), 602-C, Dossan Manzil, Lady Jehangir Road, Matunga, Bombay—19. (1865)
- PARIKH, AMRATLAL KASHANDAS, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), DEVIDAS VITHALDAS & CO., Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay—1. (80)
- PARIKH, BABUBHAI AMBALAL, B.Com., A. (8.11.50), Vasant Vilas, 4th Floor, Benham Hall Lane, Girgaum, Bombay—4. (1892)
- PARIKH, LALBHAI LALOOBHAI, B.Com., A. (19.7.50), Motilal Hirabhai Market, Station Road, Ahmedabad. (1804)
- PARIKH (S.R.) & CO., (S. R. Parikh), Podar Chambers, 109, Parsee Bazar Street, Fort, Bombay.
- PARIKH, SHANTILAL RANCHHODLAL, G.D.A., A. (1.7.49), F. (16.8.49), S. R. PARIKH & CO., Podar Chambers, 109, Parsee Bazar Street, Fort, Bombay. (328)
- PARKER, WALTER EDMUND, A. (1.7.49), PRICE WATERHOUSE PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1381)
- PARMAR, DEVCHAND HARGOVIND, G.D.A., A. (1.7.49), F. (16.8.49), NANUBHAI & CO., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay—1. (508)
- PARMARTHI (R.K.) & CO., (R. K. Parmarthi), 59/40, Birhana Road, Kanpur.
- PARMARTHI, RAM KRISHNA, B.Com., A. (18.4.50), R. K. PARMARTHI & CO., "Vishwambhar Bhawan", 59/40, Birhana Road, Kanpur (1700)
- †PARMESWARA RAO, A. K., B.A., B.Com., A. (23.8.50), 315, Minf Street, Madras—1. (1848)
- PARNANDI, RAM MOHAN RAO A. (1.7.49), C/o Martin Burn Ltd., 12, Mission Row, Calcutta—1. (509)
- †PARTHASARATHI, NAGAPATAM RENGASWAMI AIYANGAR, B.A., A. (1.7.49), with FRASER & ROSS, Post Box No. 1352, Madras. (604)
- PARTHASARATHI, PARANKUSAM, G.D.A., A. (1.7.49), F. (16.8.49), Main Road, Berhampore, Ganjam Dt. (320)

- PARULEKAR, SREEPAD RAJARAM, B.Sc., A. (1.7.49), 15, Nikadwari Lane, Girgaum, Bombay—4. (1355)
- PARULKAR (J.K.) & CO., (B. V. Warerkar), Navi Peth, Jalgaon.
- PATANKAR, MANOHAR KESHAV, B.Com., A. (1.7.49), BAL & PATANKAR, 48, Budhwar Peth, Poona—2. (1241)
- PATEL, AMBALAL KALIDAS, B.Com., A. (5.4.50), AMBALAL PATEL & CO., 4th Floor, Medows House, Medows Street, Fort, Bombay. (1693)
- PATEL, BHAILAL HARIBHAI, A. (1.7.49), F. (16.8.49), B. H. PATEL & CO., Kaka Building, Opp. Edward Cinema, Kalbadevi Road, Bombay. (799)
- PATEL, BHUPENDRA MATHURBHAI, B.Com., A. (11.7.50), BHUPENDRA PATEL & CO., Khadia. Near English Cinema, Ahmedabad. (1790)
- PATEL (C.S.) & CO., (C. S. PATEL), Vakil Buildings, Khadia, Char Rasta, Ahmedabad.
- PATEL, CHATURBHAI SHANKARBHAI, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), C. S. PATEL & CO., Vakil Building, Khadia, Char Rasta, Ahmedabad. (20)
- PATEL DAHYABHAI BHOGILAL, B.Com., A. (1.7.49), PATEL MANKAD & CO., Bhadra, Ahmedabad. (1485)
- †PATEL, DAHYABHAI SHANKERBHAI, B.Com., G.D.A., A. (1.7.49), D. S. PATEL & CO., 42, Mogul Street, Rangoon. (Burma). (241)
- PATEL & GHARAIYA, (S. M. Patel & K. I. Gharaiya), Byramji Mansion, Sir P. M. Road, Fort, Bombay, also at Surat.
- †PATEL, GOVERDHANBHAI SOMABHAI, B.Com. A. (14.9.50), with NAGINDAS & MANEKLAL, Reid Road, Railwaypura, P. B. No. 1057, Ahmedabad—2. (1370)
- PATEL, HARIBHAI ASHABHAI, G.D.A., A. (1.7.49), F. (22.8.50), HARIDAS & CO., Noble Chambers, Parsi Bazar Street, Fort, Bombay. (336)
- †PATEL, JAMSHED PESHOTAN, A. (1.7.49), with A. F. FERGUSON & CO., Allahabad Bank Buildings, Fort, Bombay. (1062)
- †PATEL, JEHANGIR HORMUSJI, G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), "Ranjit Vilas", Dadyseth Road, Chowpatty, Bombay. (110)
- PATEL, KANTILAL VALLABHAI, B.Com., A. (19.12.49), APAJI AMIN & CO., 3120/2, Gandhi Road, Ahmedabad. (1635)
- PATEL, KANUBHAI MOTIBHAI, B.Com., A. (1.9.50), Shelat Bhuvan, Prankunj Society, Kankaria, Ahmedabad—1. (1857)
- †PATEL, KESHAVBHAI LALBHAI, A. (1.7.49), JOHN CUMMING & CO., Post Box No. 327, Station Road, Kisumu. (Kenya Colony). (819)
- PATEL (M.B.) & CO., (M. B. Patel), 394, Lamington Chambers, Lamington Road, Bombay—4.
- PATEL (M.G.) & CO., (M. G. Patel), Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort, Bombay—1.
- PATEL, MAHJIBHAI GULABBHAI, A. (1.7.49), D. S. Patel & Co., 42, Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort, Bombay. (612)
- †PATEL, MANIBHAI AMBALAL, A. (1.7.49), D. S. Patel & Co., 42, Mogul Street, Rangoon. (Burma). (791)
- PATEL, MANILAL BHULABHAI, B.Com., A. (1.7.49), F. (16.8.49), M. B. PATEL & CO., 394, LAMINGTON CHAMBERS, 3rd Floor, Lamington Road, Bombay—4. (891)
- PATEL, MANKAD & CO., (D. B. Patel & J. G. Mankad), Bhadra, Ahmedabad, also at Rajkot.
- PATEL, PRABHUDAS BHAILALBHAI, A. (6.7.50), Sonawala Refinery, Tardeo, Bombay—7. (1784)
- PATEL, RABINDRANATH AMBALAL, F.S.A.A., A. (1.7.49), F. (16.8.49), R. A. PATEL & CO., 7/10, Botawala Building, Elphinstone Circle, Fort, Bombay. (761)
- †PATEL, RAMBHAI AMBALAL, B.A., G.D.A., A. (1.7.49), C/o The Bombay Steam Navigation Co., Ltd., 100, Frere Road, Bombay—9. (1517)
- †PATEL, RANCHHODBHAI VALLABHAI, B.A., A. (1.7.49), C/o Flimistan Ltd., 11/13, Horniman Circle, Botawala Building, Fort, Bombay. (955)
- PATEL, RAOJIBHAI BHAILALBHAI, B.Sc., A. (1.7.49), 46, Islam Building, Churchgate Street, Fort, Bombay. (1069)

- PATEL, RUSTOM JEHangIRJI, A. (1.7.49), 78, Bhivandi Lodge, Lamington Road, Bombay. (739)
- PATEL, SHANTILAL MAGANLAL, A. (1.7.49), F. (12.1.50), PATEL & GHARAIYA, Byramji Mansion, Sir Phirozeshah Mehta Road, Fort, Bombay. (887)
- †PATELL, JEHangIR JAMSHEDJI KAVASJI, A. (1.7.49), C/o The Western India Automobile Association, Indian Merchants Chamber, Near Churchgate Reclamation, P.O. Box 211, Bombay. (346)
- PAUL, ANIL MADHAB, B.Com., A. (5.7.50), B. N. MUKHERJEE & CO., 8/2, Hastings Street, (2nd Floor, Room No. 21), Calcutta—1. (1779)
- †PAUL, CHANDRAKANTA, B.Com., G.D.A., A. (27.6.50), 25, Goswamijipara Road, Bally P.O., Howrah Dist. (1773)
- PAUL & RUDRA, (A. B. RUDRA), No. 3, West Gumtee, Jalpaiguri, also at Calcutta.
- †PAVRI, EDULJI CAVASJI, B.Com., A. (1.7.49), C/o Greaves Cotton & Co., Forbes Street, Bombay—1. (560)
- †PAVRI, JAL RUSTOMJI, B.A., A. (28.11.50), C/o The Gaekwar Mills Ltd., 79/91, Mehta House, Apollo Street, Fort, Bombay—1. (1910)
- †PAVRI, NOSHIR JAMSHEDJI, A.S.A.A., A. (1.7.49), Controller of Accounts, Air India Ltd, Bombay Air Port, Santa Cruz (East), Bombay—25. (1529)
- PAVRI (P.R.) & CO., (P. R. Pavri), Esmail Building, 1st Floor, Hornby Road, Fort, Bombay.
- PAVRI, PHIROZ RUSTOMJI, G.D.A., A. A. (1.7.49), F. (31.7.50), P. R. PAVRI & CO., Esmail Building, 1st Floor, Hornby Road, Fort, Bombay (199)
- PAYMASTER, NARIMAN RUTTANJI, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), S. B. BILLIMORIA & CO., 113, Mahatma Gandhi Road, Fort, Bombay. (97)
- †PEAT, CHARLES URJE, A. (1.7.49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1359)
- †PEAT, HENRY, A. (1.7.49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1362)
- PEAT, RODERICK MACKAY, M.A., A. (1.7.49), PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1175)
- †PEAT, SIR WILLIAM HENRY, A. (1.7.49), C/o Peat, Marwick, Mitchell & Co., 11 Ironmonger Lane, London, E.C. 2. (1174)
- PEERBHIOY, ADAMJI P., A. (1.7.49), F. (7.6.50), AHMED B. KHAN & CO., 67-69, Dada Manzil, Mohamed Ali Road, Bombay—3. (839)
- †PENDSE, MAHIPATI TRIMBAK, A. (20.12.50), "Sudarshan", 3rd Floor, Shivaji Park Road No. 3, Dadar, Bombay—28. (1922)
- PERCIVAL, STANLEY WILLIAM, A. (1.7.49), FORD, RHODES, PARKS & CO., Tower House, Chowringhee Square, Calcutta. (1372)
- †PETERSON, GREVILLE DEREK, F.C.A. (IRELAND), A. (1.7.49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Burmah-Shell House, Esplanade, Madras. (1465)
- PHADKE, RAMCHANDRA SHANKAR, B.Com., A. (10.7.50), Shastri Hall, Bungalow, Tardeo Road, Bombay—7. (1789)
- †PHENE, PRABHAKAR MANGESH, A. (1.7.49), 41/D, Ambewadi, Girgaum, Bombay. (1451)
- †PHILLIPOSE, A., SQUADRON LEADER, A. (1.7.49), Senior Accounts Officer, No 1, B.R.D., I.A.F. Station, Kanpur. (1548)
- PITHAWALLA (B.M.) & CO., (B. M. Pithawalla), 326, Mahatma Gandhi Road, Poona—1.
- PITHAWALLA, BOMANSHAW MUNCHERSHAW, G.D.A., A. (1.7.49), F. (16.8.49), B. M. PITHAWALLA & CO., 326, Mahatma Gandhi Road, Poona—1. (494)
- POCHA, SORAB P., A. (27.8.49), SORAB P. POCHA & CO., Dantra House, Barrow Road, Apollo Bunder, Bombay. (1584)
- PODDAR, MANINDRA CHANDRA, A. (1.7.49), F. (23.1.51), SHAHA & CO., 10, Old Post Office Street, Calcutta—1. (1018)
- POLISHWALA, MARIMAN ARDESHIR, G.D.A., A. (1.7.49), F. (21.2.51), 280, Lohar Street, West, Bombay—2. (513)
- POSTWALA, NARI MERWANJI, B.Sc., A.S.A.A., A. (1.7.49), Nariman Dalal Desai & Co., 51, Forbes Building (2nd Floor), Dunnoly Road, Karachi. (Pakistan). (1333)
- PRA BHU, BALAKRISHNA RAMA, A. (1.7.49), with FORD, RHODES, PARKS & CO., 260, Laxmi Court, Near Vadala Station, Bombay—19. (1272)

- PRAG DUTTA, B.Com., A. (1.7.49), PRAG MAHENDRA & CO., Arun Nivas, Birhana Road, Kanpur. (1251)
- †PRAGER, HUBERT, NORIS, A. (1.7.49), C/o Steel Bros. & Co., Ltd., 8, Netaji Subhas Road, Calcutta—1. (1337)
- PRASADA RAO, CHERUVU, G.D.A., A. (1.7.49), F. (16.8.49), Maharani Penta, Vizagapatam. (243)
- PRICE (R.G.N.) & CO., (R. G. N. Price), 202, Mount Road, P.O. Box No. 335, Madras—2.
- PRICE, RONALD GEOFFERY NOEL, B.Sc. (Lond.), A. (1.7.49), F. (11.9.50), R. G. N. PRICE & CO., "Simpson Buildings", 202, Mount Road, Madras—2. (325)
- PRICE, WATERHOUSE, PEAT & CO., (T. B. Robson, W. E. Parker, R. M. Peat, R. G. Leach, G. R. Crooks, R. U. Fuller, A. H. Just & K. J. H. Hartley), B-4, Clive Buildings, Calcutta, also at Kanpur.
- PUJARA, VIBHUKUMAR NANALAL, B.Com., A. (15.2.51), Manek Chawk, Ahmedabad. (1954)
- †PURANIK, GOPALKRISHNA GUNDORAO, B.A., A. (1.7.49), F. (16.8.49), Assistant Collector of Sales-tax, Bombay Circle, Sprott Road, Ballard Estate, Bombay—1. (611)
- PURUSHOTTAM (B.) & CO., (B. Purushottam & N. L. Narasimha Rao), 2/19, Armenian Street, G.T., Madras, also at Proddatur and Nizamabad.
- PURUSHOTTAM, BATCHU, G.D.A., A. (1.7.49), F. (16.8.49), B. PURUSHOTTAM & CO., 2/19, Armenian Street, G.T., Madras—1. (59)
- PYE, JOHN MITCHELL, O.B.E., A.S.A.A., A. (1.7.49), 4, Mangoe Lane, Calcutta. (412)
- †RAGHAVAN, K., A. (1.7.49), Suit No. 31/F, Hindustan Building, Corporation Place, Calcutta—13. (897)
- RAGHAVENDRA RAO, MYSORE NARASIMHAMURTHI, G.D.A., A. (1.7.49), Block 3, 1st Floor, Vishvesvar Bhawan, Matunga, G.I.P., Bombay—19. (820)
- RAGHAVENDRA RAO, PALLADAM NAGARAJA RAO, A. (1.7.49), C. P. HARIACHAR & CO., "Padmalaya", Telugu Brahmin Street, Coimbatore. (1075)
- RAGHUNATHAN, V., A. (1.7.49), F. (16.8.49), P. S. SUBRAMANIA IYER & CO., 30, Lingha Chetty Street, Madras. (769)
- †RAGHUPATHI, T. R., A. (1.7.49), C/o Port Commissioners' Office, 15, Strand Road, Calcutta. (700)
- RAHA, RAMES CHANDRA, B.A., A. (1.7.49), with LOVELOCK & LEWES, 4, Lyons Range, Calcutta. (789)
- RAI, RAGHU NATH, G.D.A., A. (1.7.49), F. (16.8.49), S. P. CHOPRA & CO., 'F' Block, Connaught Place, Radial Road No. 7, New Delhi. (552)
- RAIJI (N.M.) & CO., (N. M. Raiji & V. N. Raiji), Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay.
- RAIJI, NAISHADH MAGANRAE, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), N. M. RAIJI & CO., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (6)
- †RAIJI, PARIKSHIT MAGANRAI, B.A., G.D.A., A. (1.7.49), North Avenue, East Tagore Road, Juhu, P.O. Santa Cruz, Bombay. (89)
- RAIJI, VASANT NAISHADH, B.Com., A.S.A.A., A. (1.7.49), F. (3.3.50), N. M. RAIJI & CO., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (974)
- RAJ K TANDON & CO., (R. K. Tandon), Dharmapura Street, Delhi.
- RAJ (S.G.) & CO., (S. Govindaraj), Opposite Head Police Station, Sultan Bazar, Hyderabad (Dn.)
- RAJADHYAKSHA, SADASHIV VITHAL, A. (5.7.50), C/o Forbes Campbell & Co., Ltd., Forbes Building, Home Street, Fort, Bombay. (1780)
- RAJAGOPAL, A. N., A. (1.7.49), NATARAJA IYER & CO., Abid Road, P.B. No. 157, Hyderabad (Dn.) (1458)
- RAJAGOPAL, NALLAM CHAKRAVARTHI, G.D.A., A. (1.7.49), F. (16.8.49), N. C. RAJAGOPAL & CO., Agraharam Street, Erode. (156)
- RAJAGOPALACHARYA, M.A., A. (1.7.49), F. (16.8.49), P.O. Box 1407, Madras—17. (1565)
- RAJAGOPALAN (A.K.) & CO., (A. K. Rajagopalan), 117, Royapettah High Road, Mylapore, Madras.

- RAJAGOPALAN, ASSIKADU KRISHNIER, G.D.A., A. (1.7.49), F. (16.8.49), A. K. RAJAGOPALAN & CO., 117, Royapettah High Road, Mylapore, Madras. (436)
- †RAJAGOPALAN, CONJEEVARAM, G.D.A., A. (1.7.49), with PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta—1. (334)
- RAJAGOPALAN, R., A. (1.7.49), 114, Agraharam Street, Erode. (684)
- RAJAGOPALAN, S., B.A., A. (15.2.51), Hospital Road, Rajapalayam. (1955)
- †RAJAGOPALAN, SRINIVASAYYAR, G.D.A., A. (1.7.49), C/o Maars Corporation, 60, Chinnathambi Street, G.T., Madras. (549)
- RAJAGOPALAN, TIRUVADI SWAMINATHA, M.A., G.D.A., A. (1.7.49), F. (16.8.49), AIYAR & CO., 183, Mount Road P.O., Madras—2. (165)
- RAJAGOPALAN, V., B.A., A. (23.12.50), 6, Abdul Gaffar Khan Road, Mathurai S.I.Rly.). (1925)
- RAJAM AIYAR, R.N., A. (1.7.49), F. (16.8.49), 20, East Mada Street, Mylapore, Madras. (10)
- †RAJAM, S., G.D.A., A. (27.2.51), Murray & Co., 5, Thambu Chetty Street, Madras—1. (1962)
- RAJAMANY, MUTHUSAMY, G.D.A., A. (1.7.49), F. (16.8.49), Balalayam, Sivajinagar, Tanjore. (88)
- RAJAN, NALLAM CHAKRAVARTHI, G.D.A., A. (1.7.49), F. (16.8.49), 7/70-D, Jail Road, Coimbatore. (130)
- RAJANNA, BODAPATI, G.D.A., A. (1.7.49), F. (16.8.49), 3, Thambu Chetty Street, Madras—1. (607)
- RAJARAM & CO., (K. Rajaram), 83, Public Garden Road, Nampally, Hyderabad (Dn.).
- RAJARAM, KRISHNASWAMY, G.D.A., A. (1.7.49), F. (29.11.50), RAJARAM & CO., 83, Public Garden Road, Nampally, Hyderabad (Dn.). (240)
- RAJARAM, V., A. (1.7.49), F. (22.6.50), C. C. REDDY & CO., 47, Thambu Chetty Street, G.T., Madras. (934)
- RAJARATNAM, KANNANDAHALLI V., G.D.A., A. (1.7.49), F. (16.8.49), 9/9, Broadway, Madras. (418)
- †RAJENDRANATH, (PILOT OFFICER), B.A., (Com.) (Hons.), A. (12.11.49), Central Vista, I.A.F. Officers' Mess, Queensway, New Delhi. (1617)
- RAJ GURU, GOPAL BALKRISHNA, A. (20.12.50), C/o The Associated Cement Companies, Ltd., 1, Queen's Road, Fort, Bombay—1. (1919)
- †RAJKUMAR, B.A. (Com.), A. (21.4.50), 93-C, Irwin Road, New Delhi. (1701)
- †RAJMACHIKAR, MAHADEV DATTATRAYA, B.A., LL.B., A. (1.7.49), with A. F. FERGUSON & CO., Allahabad Bank Building, Apollo Street, Fort, Bombay. (902)
- RAJU (P.V.S.) & CO., (P. V. S. Raju), Masulipatam.
- RAKSHIT, BIBBUTI BHUSAN, B.Com., A. (1.7.49), 233/1-B, Upper Circular Road, Calcutta—4. (972)
- RALLAN, BALKISHAN MOHRIMAL, G.D.A., A. (1.7.49), F. (16.8.49), B. M. RALLAN & CO., 1/1581, Court Compound, Kashmere Gate, Delhi. (316)
- †RAMABADRAN, GOPALACHARIAR, A. (5.7.50), C/o Hercules Insurance Co., Ltd., 16, Hare Street, Calcutta—1. (1777)
- RAMACHANDRA AYYAR, H., B.A., A. (1.7.49), C/o Prithvi Insurance Co., Ltd., P.B. No. 76, Madras. (1047)
- RAMACHANDRA, CYPE RAMAIYA, B.A., A. (21.3.50), SESHİYENGAR & RAMACHANDRA, 165, III Main Road, Malleswaram, Bangalore. (1658)
- RAMACHANDRA IYER, G.S., G.D.A., A. (1.7.49), F. (16.8.49), Kalpathi P.O., Palghat. (South Malabar). (306)
- RAMACHANDRA IYER, T.S., M.A., A.S.A.A., A. (1.7.49), No. 3, Saradapuram, Mylapore, Madras—4. (1462)
- RAMACHANDRAN, ALAGARI NARAYANA, G.D.A., A. (1.7.49), C/o Chandra Foundries, 55, Basin Bridge Road, Washermanpet, Madras—21. (1040)
- †RAMACHANDRAN, D., B.Sc., A. (1.7.49), F. (11.12.50), with SURI & CO., 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.O. Box 1354, G.T., Madras. (773)

- RAMACHANDRAN, P.V., A. (1.7.49), F. (16.8.49), P. V. RAMACHANDRAN & CO., "Sankaranilayam", Sripuram, Tinnevely Junction. (742)
- RAMACHANDRAN, S., A. (1.7.49), 14, Bhavani Shankar Rao Street, Pollachi (Coimbatore). (589)
- RAMACHANDRAN, SUBRAMANIA, G.D.A., A. (1.7.49), No. 2, Tejani House, Opp. Koliwada Station, Bombay—22. (1021)
- RAMACHANDRA RAO, KUCHIMANCHI, G.D.A., A. (1.7.49), F. (16.8.49), Innispet, Rajahmundry, East Godavari Dist. (387)
- RAMACHANDRA RAO (P.) & CO., [P. Ramachandra Rao, Y. Kuppuswamayya (Partner for Warangal only) S. Shandkara (Partner for Secunderabad only) and C. R. Loganadhan (Partner for Guntur only)], Kingsway, Secunderabad (Dn.), also at Guntur, Warangal, Madras and Vijayawada.
- RAMACHANDRA RAO, POTTURY, B.A., G.D.A., A. (1.7.49), F. (16.8.49), P. RAMACHANDRA RAO & CO., Kingsway, Secunderabad (Dn.). (439)
- RAMACHANDRIAH, VEDAM, G.D.A., A. (1.7.49), F. (16.8.49), 55/A, Trunk Road, Nellore. (423)
- RAMADHYANI (B.K.) & CO., (B. K. Ramadhyani), 34, 3rd Cross Road, Basavangudi, Bangalore—4.
- RAMADHYANI, BADARINARAYAN KALKUNTE, B.Sc., A. (1.7.49), F. (16.8.49), B. K. RAMADHYANI & CO., 34, 3rd Cross Road, Basavangudi, Bangalore. (595)
- †RAMADOSS, DRONAMRAJU, B.A., A. (1.7.49), with V. K. DHAGE & CO., 440, HARDIKAR BAGH, HIMAYAT NAGAR, HYDERABAD (Dn.). (1225)
- †RAMAIAH, A. K., B.A., A. (1.7.49), 27, Venkatarangam Pillai Street, Triplicane, Madras—5. (719)
- †RAMAKRISHNA, CHATHAPURAM SAHASRANAMA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), "Sri Vilas", Lalithanagar, Mylapore, Madras. (472)
- †RAMAKRISHNA, MATHUR SANKARAIEER, G.D.A., A. (1.7.49), No. 3, Annaswamy Mudaliar Road, Bangalore—1. (526)
- RAMAKRISHNA, VEMUR MASILAMANI, A. (1.7.49), V. M. RAMAKRISHNA & CO., 118, Armenian Street, Madras—1. (1065)
- †RAMAKRISHNAN, RAJAGOPALA IYER, A. (1.7.49), C/o Easun Engineering Co., Ltd., 5-7, Second Line Beach, Madras—1. (905)
- RAMALINGAM, CHATTA, G.D.A., A. (1.7.49), F. (16.8.49), 19, Venkatachala Mudali Street, Park Town, Madras. (811)
- RAMALINGAM, C.S., A. (1.7.49), ROY & BAGCHI, 8/2, Hastings Street, Calcutta—1 (895)
- †RAMAMURTI, SWAMIMALAI KALYANA, B.Com., A. (1.7.49), Chief Accountant, Andhra Power System, Government Electricity Department, Vijayawada—2. (1111)
- RAMAN & CHELLAPPA (K. B. Ramasubramaniam & S. Chellappa), 12/13, Angappa Naick Street, Top Floor, Madras—1.
- RAMAN & SARMA, (K. Venkataraman & V. K. Sarma), 30, Durgalaya Road, Tiruvarur.
- RAMAN, TATTAMANGALAM SUBRAMANIA IYER, G.D.A., A. (1.7.49), C/o Forest Industries (Travancore) Ltd., Alwaye. (211)
- RAMANAND AIYAR (S.) & CO., (S. Ramanadhan), Near Lahore Gate Police Post, G. B. Road, Delhi.
- RAMANANDHAM, S., A. (1.7.49), S. RAMANAND AIYAR & CO., Near Lahore Gate Police Post, G. B. Road, Delhi. (1217)
- RAMANATHAN, A. N., A. (1.7.49), NATARAJA IYER & CO., Abid Road, Post Box No. 157, Hyderabad (Deccan). (1145)
- RAMANATHAN (K.) & CO., (K. Ramanathan), 20, Third Street, Gopalapuram, Cathedral P.O., Madras.
- RAMANATHAN, K., B.A., A. (1.7.49), K. RAMANATHAN & CO., 20, Third Street, Gopalapuram P.O., Cathedral, Madras—6. (1124)
- RAMANATHAN, N., B.A., A. (2.9.50), 175, Teppam North Bazar, Virudhunagar. (1861)
- RAMANATHAN, N.S., B.Com., A. (1.7.49), 64, Nungambakam High Road, Madras—6. (1486)

- RAMANLAL G. SHAH & CO., (J. M. Shah & R. R. Shah), Sankdi Sheri, Ahmedabad.
- +RAMANUJACHARI, CHAKRAVARTHI VENKATACHARI, A. (1.7.49), 10, Padmanabhan Street, Kumbakonam. (909)
- †RAMANUJAM, C.S., B.A., A. (28.3.51), "Sabari", 17, Agasthiar Street, Tambaram (S.I.R.) (1977)
- RAMANUJAM, KOMANDUR, B.A., A. (25.7.50), with Shri K. V. Narasimhan, M.A., G.D.A., F.C.A., Gandhi Road, Chittoor. (1811)
- RAMANUJAM, N., B.A., A. (1.7.49), N. C. SREENIVASAN & CO., South Street, Karur. (1492)
- ‡RAMANUJAN, K. R., B.Sc., A. (1.7.49), Assistant Manager, Parry & Co. Ltd., K-Block, Choudhry Buildings, Connaught Circus, New Delhi. (1482)
- RAMANUJAN, N., A. (1.7.49), B-2-213, Hanuman Tekdi, Sultan Bazaar, Hyderabad (Dn.). (655)
- RAMANUJA RAO, GANGINEDY VENKATA, B.A., A. (1.7.49), F. (11.12.50), with BRAHMAYYA & CO., Vijayawada. (656)
- †RAMARAO, TURAGA, A. (1.7.49), 153, Vijayanagar Mansion, B. B. Dadar, Bombay—14. (1045)
- RAMARATNAM, VENKATARAMA, G.D.A., A. (1.7.49), KUPPUSWAMY & CO., 378, Esplanade, Madras—1. (284)
- RAMASUBBA AIYAR, ALVARKURCHI VENKATASUBBAIYAR, B.A., G.D.A., F.S.A.A., A. (1.7.49), F. (20.4.50), 5, Thambu Chetty Street, Madras—1. (80)
- RAMASUBRAMANIAN, K., B.A., A. (11.10.50), with P. S. SUBRAMANIA IYER & CO., 13/1, Narasimha Raja Road, Bangalore City. (1879)
- RAMASUBRAMANIAN, K. B., B.A., A. (1.7.49), RAMAN & CHELLAPPA, 12/13, Angappa Naick Street, (Top Floor), Madras—1. (1320)
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- RAMASWAMI, R., B.A., A. (1.7.49), 128/1188, Cherry Road, Salem. (1077)
- RAMASWAMY, SHERMADEVI YEGNASWAMI, B.A., G.D.A., A. (1.7.49), Accountant, Ruby General Insurance Co., Ltd., 21, Daryaganj, Delhi. (950)
- RAMASWAMI AIYAR, N. S., A. (1.7.49), F. (16.8.49), "Rama Bhavan", Jail Road, Coimbatore. (883)
- RAMASWAMI AYYANGAR, ASUR, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), No. 148, "Dayasadan", Vani Vilas Road (North Road), P.O. Basavangudi, Bangalore—4. (175)
- RAMASWAMY, CADAMBI VENKATACHAR, M.A., G.D.A., A. (1.7.49), F. (16.8.49), Y.M.I.A. Building, Armenian Street, Madras. (291)
- †RAMASWAMY, DHARMARAJA, A. (1.7.49), Aiyar & Co., Negris Building, York Street, Colombo—1 (Ceylon). (1143)
- RAMASWAMY, MANAVASI RENGASWAMI, A. (1.7.49), 5, Venkataswamy Rowth Street, Seenian Thottam, Erode. (1483)
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- RAMASWAMY, SEKHARIPURAM VENKATACHALA, A. (1.7.49), Accountant, Standard Vacuum Oil Co., P.O. Box 355, Bombay—1. (1411)
- RAMASWAMY, VENKATACHALA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), 26, Nainiappa Mudaly Street, Vellore (North Arcot Dist.). (386)
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- RAMASWAMAYYA, YANAMANDRAM, G.D.A., A. (1.7.49), F. (16.8.49), Yanamandram House, 4, Lake View Road, Mambalam, Thyagarayanagar Post, Madras. (168)
- †RAMAVENKATASUBRAMANIAM, P. R., B.A., A. (8.3.51), C/o Shri O. R. Subramaniam, Labour Officer, Champion Reefs P.O., (Kolar Gold Fields). (1970)
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- RANGAMANI, LAXMINARASIMHAN, A. (8.3.51), L. R. MANI & CO., "Mithla", 2, Thilak Street, Madras—17. (1969)
- RANGANATHAN (M.C.) & CO., (M. C. Ranganathan), 291, Linghi Chetty Street, Madras—1.
- RANGANATHAN, MADDOOR COOMANDOR, A. (1.7.49), F. (16.8.49), M. C. RANGANATHAN & CO., 291, Linghi Chetty Street, G.T., Madras. (762)
- RANGANATHAN, SAMBASIVA, B.A., G.D.A., A. (1.7.49), F. (26.1.50), 174, Kadri Road, Mangalore. (262)
- RANGANATHAN, SOUNDARARAJA, G.D.A., A. (1.7.49), F. (16.8.49), 50, Tholasingaperumal Koil Street, Triplicane, Madras. (139)
- RANGANATH, T. S., B.Sc., A. (22.7.50), with S. VAIDYANATH AIYAR & CO., 4, Kashmere Gate, Delhi. (1807)
- †RANGARATNAM, M. R., B.Sc., A. (1.7.49), with CHARI & CO., "Balachandra", No. 3, Arantangi Road, Pudukottah. (1278)
- RANGASWAMI, D. V., A. (1.7.49), 66-A, Mowbrays Road, Teynampēt Post, Madras. (1078)
- RANGASWAMI, K. E., B.Sc., A. (1.7.49), 27, West Chitrai Street, Madhurai. (1287)
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- RAO (K.S.V.) & CO., (K. S. V. Rao), Mustafa Building, Sir Phirozeshah Mehta Road, Fort, Bombay.
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- RAO, YARRAMALLI VIRABHADRA, B.Com., A. (1.7.49), ROWE & PAL, Kotha Agraharam, Vizianagaram (Dist. Vizag.), (1496)
- RASOOL, SHARIATUR, G.D.A., A. (1.7.49), F. (16.8.49), S. RASOOL & CO., Dohpur Road, Aligarh. (115)
- RAVAL & CO., (N. U. Raval), Dahanuker Building, 1st Floor, Room No. 20, Kalbadevi Road, Bombay.
- RAVAL, NARENDRAPRASAD UMIASHANKER, B.A., (Hons.), A. (1.7.49), RAVAI & CO., Dahanuker Building, Room No. 20, 1st Floor, Kalbadevi Road, Bombay—2. (1312)

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- RAY, AMITAVA, B.Sc., A. (1.7.49), 27, Allenby Road, Calcutta—20. (1166)
- RAY, AMIYA NATH, A. (1.7.49), F. (16.8.49), RAY & RAY, 6, Church Lane, Calcutta—1. (69)
- RAY, ANILENDU, B.Com., A. (1.7.49), RAY & BHATTACHARYA, 8, Old Post Office Street, Calcutta—1. (1277)
- RAY (B.K.) & CO., (B. K. Ray), 14, Bentinck Street, Calcutta—1.
- RAY, BASANTA KUMAR, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), B. K. RAY & CO., 14, Bentinck Street, Calcutta. (132)
- RAY & BHATTACHARYA, (A. Ray & R. K. Bhattacharya), 8, Old Post Office Street, Calcutta.
- RAY, BIMALANSU, B.Com., A. (1.7.49), 16-Q, Dover Lane, Ballygunge, Calcutta. (1445)
- RAY, BIMAL CHANDRA, B.Sc., A. (1.7.49), 106/I-C, Hazra Road, Calcutta—26. (747)
- RAY, BRAJENDRA KRISHNA, B.Com., A. (1.7.49), F. (29.5.50), 2, Dalhousie Square East (1st Floor), Calcutta—1. (924)
- RAY, KALIDAS, B.Com., A. (1.7.49), 31/C, Ramakrishna Samadhi Road, P.O. Narkeldanga, Calcutta. (1163)
- RAY, MANINDRA KUMAR, B.Sc., A. (1.7.49), 188/A, Rash Behari Avenue, Calcutta—29. (1392)
- RAY, NRIPENDRA NATH, M.A., B.L., A. (1.7.49), 20, Madan Mitra Lane, P.O. Beadon Street, Calcutta. (1058)
- †RAY, RAMESH CHANDRA, B.Com., A. (1.7.49), 31, Ram Mohan Dutt Road, P.O. Elgin Road, Calcutta—20. (1259)
- RAY & RAY, (A. N. Ray), 6, Church Lane, Calcutta—1.
- RAY, SUBODH CHANDRA, M.A., G.D.A., A. (1.7.49), F. (16.8.49), 21-B, Lansdowne Place, Ballygunge, Calcutta—29. (884)
- RAY MOULIK & CO., (A. K. Ray Moulik), 3, Mangoe Lane, Calcutta.
- RAY MOULIK, ANINDYA KUMAR, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), RAY MOULIK & CO., 3, Mangoe Lane, Calcutta. (332)
- READ (GEORGE) & CO., (St. J. Demetrius), Avenue House, Chowringhee Square, Calcutta—1.
- REDDY (C.C.) & CO., (V. Rajaram & C. C. Reddy), 47, Thambu Chetty Street, Madras.
- REDDY, C. CHANDRASEKHARA, G.D.A., A. (24.6.50), F. (22.8.50), C. C. REDDY & CO., 47, Thambu Chetty Street, Madras. (1772)
- REID, ROBERT, A. (1.7.49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1429)
- †RENGAN, S., B.A., A. (1.7.49), Aiyar & Co., Negris Building, York Street, Colombo—1. (1005)
- RENGANATHAN, SESHADRI, G.D.A., A. (1.7.49), S. R. NATHAN & CO., Plot No. 273/6, Prabha Baug, Deodar Road, Matunga, G.I.P., Bombay—19. (711)
- RENGASWAMI, MELAPPALAIYAM SUDARSAN, B.A., G.D.A., A. (1.7.49), F. (16.8.49), M. S. KRISHNASWAMI & JAGANNATHAN, Tennore High Road, Tiruchirapalli. (181)
- †RICHARDS, GEORGE ERNEST, A. (1.7.49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London. E.C. 2. (1521)
- †RICHMOND, WILLIAM JOHN, A. (1.7.49), C/o The Gramophone Co., Ltd., 33, Jessore Road, Dum Dum, Post Box 48, Calcutta. (1118)
- RINDANI, MANSUKHRAJ JUGATRAY, B.Com., A. (26.6.50), Jai Hind Estates No. 2, 3rd Floor, Flat No. 6, 50, Cathedral Street, Bombay—2. (1770)
- ROBSON, THOMAS BUSTON, A. (1.7.49), PRICE WATERHOUSE PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1380)
- ROWE AND PAL (N. V. Venugopal, A. Krishnamurthi & Y. Virabhadra Rao), 12, Thambu Chetty Street, Madras, also at Berhampur & Vizianagram.
- ROY (A.C.) & CO., (A. C. Roy and S. B. Roy), 1-B, Old Post Office Street, Calcutta.

- ROY, A., C., B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), A. C. ROY & CO., 1-B, Old Post Office Street, Calcutta. (152)
- ROY (A.M.) & CO., (D. Basu & A. K. Chattopadhyay), 1/B, Old Post Office Street, Calcutta.
- ROY, AMIYA MOHAN, B.Sc., A.S.A.A., A. (1.7.49), F. (25.9.50), MUKHERJI & ROY, 23, Strand Road, P.B. No. 2595, Calcutta—1. (1547)
- †ROY, ANIL KUMAR, B.A., A. (1.7.49), F. (13.10.49), C/o McLeod & Co., Ltd., Post Box No. 78, 3, Netaji Subhas Road, Calcutta. (580)
- ROY & BAGCHI, (H. Bagchi & C. S. Ramlingam), 8/2, Hastings Street, Calcutta—1.
- †ROY, BHUPENDRA MOHAN, M.A., A.S.A.A., A. (1.7.49), 1, Kabir Road, P.O. Kalighat, Calcutta—28. (596)
- †ROY, BIBHUTI BHUSAN, B.A., A.S.A.A., A. (1.7.49), with PRICE WATERHOUSE PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1029)
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- ROY, DILBAGH, B.A., A.S.A.A., A. (1.7.49), F. (16.8.49), ROY MALHOTRA & CO., Exchange Road, Srinagar. (Kashmir). (202)
- ROY, HARI PROSANNA, B.Sc., G.D.A., A. (1.7.49), F. (18.7.50), RAY & CO., P-27, Prinsep Street, Calcutta—13. (339)
- ROY, JITENDRA MOHAN, G.D.A., A. (1.7.49), F. (16.8.49), J. M. ROY & CO., Temple Chambers (2nd Floor), 6, Old Post Office Street, Calcutta. (363)
- ROY (K.C.) & CO., (K. C. Roy), 13-A, Nandan Road, Bhowanipore, Calcutta.
- ROY, KSHITISH CHANDRA, M.A. (Com.), A.S.A.A., A. (8.8.50), K. C. ROY & CO., 13-A, Nandan Road, Bhowanipore, Calcutta. (1817)
- ROY, NRIPENDRA KRISHNA, M.Sc., A.S.A.A., A. (1.7.49), F. (16.8.49), N. K. ROY & CO., P-39, Prinsep Street, P.O. Box No. 33, G.P.O., Calcutta. (238)
- ROY (R.N.) & CO., (R. N. Roy), 6, Hastings Street, Lindlie Chambers, 3rd Floor, Calcutta—1.
- ROY, RATHINDRA NATH, B.Com., A. (1.7.49), R. N. ROY & CO., Lindlie Chambers (3rd Floor), 6, Hastings Street, Calcutta—1. (609)
- †ROY, SATENDRA CHANDRA, B.Sc., A. (1.7.49), C/o Airways (India) Ltd., P-37, Mission Row Extension, Calcutta. (643)
- ROY, SATYABRATA, F.S.A.A., A. (1.7.49), F. (16.8.49), A. C. ROY & CO., 1-B, Old Post Office Street, Calcutta. (625)
- ROYCHOUDHURI & CO., (S. K. Roychoudhuri), 244-B, Vivekananda Road, Calcutta—6.
- ROYCHOUDHURI, SUDHIR KUMAR, B.Com., A. (22.5.50), ROYCHOUDHURI & CO., 224-B, Vivekananda Road, Calcutta—6. (1737)
- ROY CHOUDHURY (J.N.) & CO. (J. N. Roy Choudhury), 22, Canning Street, Calcutta—1.
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- ROY CHOWDHURY (K.C.) & CO., (K. C. Roy Chowdhury), 12, Dalhousie Square East, Calcutta.
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- ROY CHOWDHURY, KUMAR CHANDRA, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), ROY CHOWDHURY & MOITRA, 8/2, Hastings Street, Calcutta. (274)
- ROY CHOWDHURY & MOITRA, (K. C. Roy Chowdhury), 8/2, Hastings Street, Calcutta.
- ROY CHOWDHURY, SACHINDRA MOHAN, B.Com., A. (21.3.50), 3, Mangoe Lane, Calcutta—1. (1660)
- RUDRA, ASIT BARAN, B.Sc., B.L., G.D.A., A. (1.7.49), F. (16.8.49), PAUL & RUDRA, No. 3, West Gumtee, Jalpaiguri. (302)
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- RUSTOMJI N. MEHTA & CO., (R. N. Mehta & P. N. Mehta), 35-37, Hamam Street, 2nd Floor, Fort, Bombay.

- SACHDEV, SATINDAR NATH, G.D.A., A. (1.7.49), F. (3.5.50), KHANNA & CO., 4, Kashmere Gate, Delhi. (629)
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- †SAHA, ASHUTOSH, B.Sc., A. (1.7.49), Assistant Cost Accounts Officer, Ministry of Finance (Industry & Commerce Division), Government of India, Shahjehan Road, New Delhi. (583)
- SAHA, GIRINDRA MOHAN, B.Com., F.S.A.A. (Lond.), A. (1.7.49), G. BASU & CO., 6, Hastings Street, Calcutta. (947)
- SAHA, GOPAL CHANDRA, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), SHAHA & CO., 10, Old Post Office Street, Calcutta. (341)
- SAHA, HIRON KUMAR, B.Com., A. (1.7.49), SAHA & MAJUMDAR, P-5, Canning Street, (2nd Floor), Calcutta. (875)
- SAHA & MAJUMDAR, (R. N. Saha and H. K. Saha), P-5, Canning Street, (2nd Floor), Calcutta.
- SAHA, RABINDRA NATH, B.Sc., A. (1.7.49), F. (16.8.49), SAHA & MAJUMDAR, P-5, Canning Street, (2nd Floor), Calcutta. (808)
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- SAHA, SARADA PRASAD, B.Com., A. (23.3.50), S. P. SAHA & CO., 5, Hastings Street, (1st Floor), Calcutta. (1680)
- SAHAI (V.) & CO., (V. Sahai), 36/G, Connaught Circus, (Opp 90 Block), New Delhi.
- SAHAI, VISHNU, B.A., F.S.S.A., A. (1.7.49), F. (16.8.49), V. SAHAI & CO., 36/G, Connaught Circus, (Opp. 90 block), New Delhi. (443)
- †SAHGAL, AMRIT LAL, B.A., LL.B (Hons), A. (1.7.49), Income-tax Appellate Tribunal, 8-A, Lodi Estate, New Delhi. (189)
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- SAJUN, ASHRUF GULAM HUSEIN, A. (1.7.49), HABIB & CO., Patharia Palace, Mahomedali Road, Bombay—3 (844)
- SAKHARDANDE & CO., (M. A. Sakhardande & S. S. Bharucha), Examiner Press Building, Dalal Street, Fort, Bombay—1.
- SAKHARDANDE, MORESHWAR ANANDRAO, A. (1.7.49), F. (11.11.49), SAKHARDANDE & CO., Examiner Press Building, Dalal Street, Fort, Bombay. (851)
- SAKSENA, MAN MOHAN LAL, B.Com., LL.B., A. (1.7.49), MAN MOHAN LAL & CO., 33/9, Chowk (Stationery Bazar), Kanpur. (1310)
- †SAKSENA, SHIV PRASAD, B.Com., LL.B., A. (1.7.49), Assistant Accounts Officer, Office of the Deputy Accountant General M.P., Outside Peggate, Bhopal. (1550)
- SALVE & CO., (N.K.P. Salve), 2nd Floor, Vali Manzil Kamptee Road, Nagpur.
- SALVE, NARENDRA KUMAR P., B.Com., A. (9.9.50), SALVE & CO., 2nd Floor, Vali Manzil, Kamptee Road, Nagpur. (1867)
- †SAMBAMURTI, MELAKKAVERI NATESA IYER, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), Income-tax Appellate Tribunal, Patna Bench Post Box No 44, Patna. (215)
- SAMBANDAMURTHY, A., G.D.A., A. (1.7.49), F. (16.8.49), MURTHY & CO., Domulgude, Hyderabad (Deccan). (639)
- SAMBASIVA AYYAR, AYALUR KRISHNA IYER, A. (1.7.49), F. (11.12.50), with R. G. N. PRICE & CO, 202, Mount Road, P.O. Box No. 335, Madras. (987)
- SAMBHU N. DE & CO., (Sambhu Nath De), 1-B, Old Post Office Street, Calcutta—1.
- SAMBIAH (K.S.) & CO., (K. S. Sambiah & A. Ramaswamy Ayyar), "Savithri Nivas", Opposite Municipal Office, Puthur, Tiruchirapalli, also at Coimbatore.
- SAMBIAH, KANNAPPADY SITHARAMA, G.D.A., A. (1.7.49), F. (16.8.49), K. S. SAMBIAH & CO., "Savithri Nivas", Opposite Municipal Office, Puthur, Tiruchirapalli. (308)

- SAMBIAH, PARVATANENI, B.A., A.S.A.A., A. (1.7.49), F. (23.1.51), with *BRAHMAYYA & CO.*, Andhra Insurance Buildings, Thambu Chetty Street, Madras—1. (771)
- SAMPAT, KARASANDAS VASANJI, G.D.A., A. (1.7.49), 363, Girgaum Road, Opp. Thakurdwar Post Office, Bombay. (765)
- †SAMPAT, MATHURADAS DHARAMSHI, G.D.A., A. (1.7.49), Accountant, National Insurance Co., Ltd., 7, Council House Street, Calcutta. (840)
- SAMPAT KUMARAN, P. T., A. (4.4.50), Purushottam Buildings, Madras—2. (1692)
- †SANDERS, HARRY JAMES, A. (1.7.49), C/o Peat Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1363)
- SANGHAVI, RAMNIKLAL, MANILAL, B.Com., A. (1.7.49), *CHANDRAKANT & CO.*, Ghia Chambers, Garedia Kuva Road, Rajkot, (Saurashtra). (1141)
- SANKARAN, G., G.D.A., A. (1.7.49), F. (16.8.49), 22, Swarnambigai Agraharam, Salem. (305)
- SANKARAN, NATESA, G.D.A., A. (1.7.49), F. (16.8.49), *SANKARAN & RAMAN*, National Insurance Building, Esplanade, Madras. (310)
- SANKARAN, R., B.Com., A. (1.7.49), *SHANKAR & RAJAGOPAL*, Mill Road, Rajapalayam. (1302)
- SANKARAN & RAMAN* (N. Sankaran & S. Subbaraman), National Insurance Buildings, Esplanade, Madras.
- SANKARAN, VENKATARAMIER, B.A., G.D.A., A. (1.7.49), F. (16.8.49), V. *SANKAR AIYAR & CO.*, Scindia House, Connaught Circus, New Delhi. (122)
- SANT, RAMAKANT DINANATH, A. (18.8.50), with *KULKARNI & KHANOLKAR*, Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (1826)
- SANTHANAM, T. M., B.A., A. (16.10.50), S. *SUNDARESAN & CO.*, 3120, East Second Street, Pudukottai. (1885)
- SANYAL (G.) & CO.*, (G. Sanyal), Temple Chambers, 6, Old Post Office Street, Calcutta—1.
- SANYAL, GAURISANKAR, B.Com., A. (25.11.49), G. *SANYAL & CO.*, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1622)
- SANYAL, NRIPENDRA NATH, B.Sc., G.D.A., A. (1.7.49), F. (3.1.50), N. *SARKAR CO.*, 17, Mangoe Lane, Calcutta. (375)
- SARANGPANI, K. R., B.A., A. (20.2.51), 2nd Main Road, Sahadevapuram, Salem. (1958)
- SARKAR, ARUN PRAKASH, B.Com., A. (1.7.49), *DAS SARKAR & CO.*, 8/2, Hastings Street, Calcutta—1. (1432)
- SARKAR, ASOKE KUMAR, B.Sc., A. (1.7.49), F. (16.8.49), 18-B, Mohan Lal Street, Calcutta. (781)
- †SARKAR, BIJAY KUMAR, G.D.A., A. (1.7.49), 8/D, Ekdalia Place, Ballygunge, Calcutta. (1525)
- †SARKAR, DURGA CHARAN, A. (1.7.49), with *PRICE WATERHOUSE PEAT & CO.*, B-4, Clive Building, 8, Netaji Subhas Road, Calcutta. (1162)
- SARKAR (K.C.) & CO.*, (K. C. Sarkar), Room No. 46, Stephen House, 4 & 5, Dalhousie Square, Calcutta.
- SARKAR, KSHITISH CHANDRA, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), K. C. *SARKAR & CO.*, Room No. 46, Stephen House, 4 & 5, Dalhousie Square, Calcutta. (297)
- SARKAR, MRINAL KANTI, B.A., A. (1.7.49), M. K. *SARKAR & CO.*, Mankata Road, P.O. Dibrugarh (Assam). (1490)
- SARKAR (N.) & CO.*, (B. N. Mukhopadhyay, N. N. Sanyal & R. N. Rudra), 17, Mangoe Lane, Calcutta, also at Patna.
- SARKAR, NARENDRANATH, M.A., F.S.A.A., A. (1.7.49), F. (11.10.50), 57, Ballygunge Gardens, Calcutta—19. (68)
- †SARKAR, SUDHINDRA NATH, B.Sc., G.D.A., A. (1.7.49), 80, Karbala Tank Lane, Calcutta—6. (471)
- SARMA & CO.*, (V. B. Sarma), Aryapuram, Rajahmundry.
- SARMA, GANAPATHY RAMACHANDRA, G.D.A., A. (1.7.49), F. (16.8.49), 12, Someswaran Koil Street, Ulsoor, Bangalore. (34)
- SARMA, KOILURI VENKATARAMANA, A. (1.7.49), Block No. 6, 2nd Floor, West View, 220, Balchandra Road, Matunga, Bombay—19. (1299)

- SARMA, N. BHAGWAN, A. (1.7.49), F. (16.8.49), 7 Wells, Visakhapatnam. (1566)
- SARMA, VISWANADHAN BHASCARA RAMA, G.D.A., A. (1.7.49), F. (16.8.49), SARMA & CO., Aryapuram, Rajahmundry. (98)
- SAROVAR (D.V.) & CO., (D. V. Sarovar), Bellary.
- SAROVAR, VASUDEVARAO DEVANAHALLI, G.D.A., A. (1.7.49), F. (16.8.49), D. V. SAROVAR & CO., Bellary. (426)
- SASTRI, CHAVALI SUBRAHMANYA, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), SASTRI & SHAH, 15, Armenian Street, Madras. (8)
- †SASTRI, DORBALA BALAGANGADHARA, A.S.A.A., A. 24.5.50, C/o Tea Estates India Ltd., Race Course Road, Coimbatore. (1740)
- SASTRI, DUGGIRALA VENKATA SUBRAHMANYA, B.Com., A. (26.5.50), with S. B. BILLIMORIA & CO., Bashir Bagh Road, Hyderabad (Dn.). (1745)
- †SASTRI, RAYAPRALU PURANANDA, G.D.A., A. (1.7.49), with LOVELOCK & LEWES, 4, Lyons Range, Calcutta. (969)
- SASTRI & SHAH, (C. S. Sastri), 15, Armenian Street, Madras.
- SASTRY & CO., (S. A. G. Sastry), 15th Cross, Malleswaram, Bangalore—3.
- SASTRY, S. A. GANGADHARA, M.A. (Litt.), LL.B., M.A. (Com.), A. (23.12.50), SASTRY & CO., 15th Cross, Malleswaram, Bangalore—3. (1926)
- SATHE, SHANKAR GOVIND, B.A., LL.B., A. (1.7.49), 892, Sadashiv Peth, Near Tulsi Bag, Poona—2. (870)
- †SATYANARAYANIAH, K. M., B.A., A. (1.7.49), Accounts Officer, Transport Commissioner's Office, 2, Rana Pratap Marg, Lucknow. (1030)
- SEETHARAMAN, K., G.D.A., A. (1.7.49), Block No. 2, Plot No. 263, Jitendra Villa, Sion, Bombay—22. (720)
- SEETHARAMAO NITTOOR, A. (5.9.50), Chief Accountant, Mysore Paper Mills Ltd., Papertown, Bhadravati. (1862)
- SEKHAR & CO., (K. K. Chandrasekhar), 6827, Market Street, Secunderabad (Dn.).
- SEN, AHINDRA NATH, B.A., A. (1.7.49), with LOVELOCK & LEWES, 4, LYONS Range, Calcutta. (952)
- †SEN, AMIYA KUMAR, A. (1.7.49), 11, Lake Avenue, Calcutta—23. (1406)
- SEN, ARUN KUMAR, B.Com., A. (1.7.49), 3/2, Madan Street (1st Floor), Calcutta—13. (1396)
- SEN, BANSI, B.Com., A. (1.7.49), 37, Beadon Row, P.O. Beadon Street, Calcutta. (1103)
- SEN, BENOY KUMAR, B.Sc., B.A., (Com.), A.S.A.A., A. (1.7.49), Flat No. 1, Bhagwan Mansion, 7, Cinema Road, Behind Metro Cinema, Bombay. (758)
- †SEN BIMAN BEHARI, B.A., G.D.A., A. (1.7.49), 80/B, Sambhu Nath Pandit Street, P.O. Elgin Road, Calcutta. (1405)
- †SEN, BISWAJIT, B.Com., A. (28.3.51), 40/2, Guruprasad Chowdhury Lane, Calcutta—6. (1978)
- SEN (C.R.) & CO., (C. R. Sen), 4, Clive Ghat Street, Calcutta.
- SEN, CHITTA RANJAN, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), C. R. SEN & CO., 2nd Floor, 4, Clive Ghat Street Calcutta—1. (71)
- SEN, DEVAPROSAD, B.A., A. (1.7.49), F. (26.10.50), 9/7-C, Pearey Mohan Sur Lane, P.O. Beadon Street, Calcutta. (822)
- SEN (J.) & CO., (J. Sen), 5, Hastings Street (Top Floor), Calcutta.
- SEN, JITENDRANATH, F.S.A.A., A. (1.7.49), F. (16.8.49), J. SEN & CO., 5, Hastings Street, Top Floor, Calcutta. (231)
- SEN (K.B.) & CO., (B. S. Kapoor), Nathuram's Buildings, 24, Daryaganj, Delhi.
- SEN (P.) & CO., (P. S. Sen), 10, Old Post Office Street (First Floor), Calcutta.
- SEN, PARBATI SANKAR, M.A., B.Com., A. (1.7.49), F. (24.12.49), P. SEN & CO., 10, Old Post Office Street, (First Floor), Calcutta. (956)
- †SEN, RABINDRA NATH, M.A., B.L., B.Com., A.S.A.A., A. (1.7.49), with PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1054)
- SEN (S.) & CO., (R. K. Mukherjee), 137, Canning Street, Calcutta.
- †SEN, SAKTI SANKAR, A. (1.7.49), 5/2-A, Bir Chand Goswami Lane, Calcutta. (693)

- SEN, SANTOSH KUMAR, F.S.A.A., A. (1.7.49), F. (16.8.49), KAR SEN & CO., 9, Hastings Street, Calcutta. (235)
- SEN, SATYA RANJAN, M.A., A.S.A.A., A. (1.7.49), 9, Old Court House Street, Calcutta—1. (1216)
- SEN, SAURES CHANDRA, A. (1.7.49), 1/3-B, Dehi Serampore Lane, Ballygunge, Calcutta—19. (812)
- SEN, SUDHINDRA MOHAN, B.A., A. (1.7.49), 4/1, Apurba Mitter Road, Calcutta—26. (1246)
- †SEN GUPTA, BENOYENDRA PRASAD, A.S.A.A., A. (1.7.49), C/o The Calcutta Electric Supply Corporation Ltd., Victoria House, Calcutta—1. (1518)
- SEN GUPTA, BIJAN KUMAR, M.A., B.Com., A. (1.7.49), J. C. DAS & CO., 135, Canning Street, Calcutta. (1263)
- †SEN GUPTA, DIPES CHANDRA, B.Com., A. (1.7.49), Port Blair Line, Block 3, P.O. Barrackpore. (24 Parganas). (1370)
- SEN GUPTA, D.M., A. (1.7.49), 10, Hastings Street, Calcutta. (1558)
- SEN GUPTA, KALI PADA, B.Sc., B.Com., A. (1.6.50), 27, Purna Mitra Place, Santhipalli, Tollygunge, Calcutta. (1753)
- SEN GUPTA, NIRAD BARAN, B.Com., A. (17.4.50), 98 1/2, Harish Mukherjee Road, Calcutta—25. (1698)
- SENGUPTA (S.) & CO., (S. Sengupta & K. L. Chatterjee), 10, Old Post Office Street, Calcutta.
- †SEN GUPTA, SATYABRATTA, M.A. (Com.), A. (1.7.49), C/o Tribeni Tissues Ltd., Village: Chandrahati, Tribeni P.O., Dt. Hooghly. (1257)
- SEN GUPTA, SISIR KUMAR, M.A., A. (1.7.49), P-25, Ganesh Chandra Avenue, P.O. Dharamtalla, Calcutta. (703)
- SEN GUPTA, SITALACHARAN, M.A., G.D.A., A. (1.7.49), F. (16.8.49), S. SEN GUPTA & CO., 10, Old Post Office Street, Calcutta—1. (458)
- SENGUPTA (S.M.) & SONS, (Surendra Mohan Sengupta and Sudhansu Mohan Sengupta), 10, Hastings Street, Calcutta—1.
- SEN GUPTA, SUDHANSU MOHAN, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), S. M. SEN GUPTA & SONS, 10, Hastings Street, Calcutta—1. (405)
- SEN GUPTA, SUDHINDRA NATH, B.Com., A. (9.1.50), J. C. DAS & CO., 135, Canning Street, Calcutta. (1645)
- SEN GUPTA, SURENDRA MOHAN, M.A., G.D.A., A. (1.7.49), F. (16.8.49), S. M. SEN GUPTA & SONS, 10, Hastings Street, Calcutta—1. (166)
- SESHADRI, MATHUR SANKARAYYAR, B.A., G.D.A., A. (1.7.49), F. (16.8.49), Mattur, Palghat (S. Malabar). (100)
- SESHADRI, PARTHASARATHY, B.Com., A. (8.6.50), Kumaran Road, Tirupur. (1763)
- †SESHADRI, SAMUDRAM SUBRAYER, G.D.A., A. (1.7.49), F. (16.8.49), Accounts Officer, Agriculture Dept., Madhya Pradesh, Nagpur. (488)
- SESHAGIRI RAO, AVASARALA, M.A., A.S.A.A., A. (1.7.49), Internal Auditor, Scindia Steam Navigation Co., Ltd., Scindia House, Ballard Estate, Bombay—1. (985)
- SESHAN, RAMASWAMIER, G.D.A., A. (1.7.49), F. (16.8.49), 4, Chockappa Naicker Street, Mathurai. (261)
- SESHIYENGAR & RAMACHANDRA, (A. V. Seshaiyengar & C. R. Ramachandra), 165, III Main Road, Malleswaram, Bangalore.
- SETH, PARMESHWARI DAS, B.A., G.D.A., A. (1.7.49), Assistant Controller of Insurance, Government of India, Kennedy Cottage, Simla. (247)
- SETHI (C.L.) & CO. (C. L. Sethi), 21, Daryaganj, Delhi.
- SETHI, CHAMAN LAI, A. (8.8.50), C. L. SETHI & CO., 21, Daryaganj, Delhi. (1818)
- †SETHI, HARBHAJAN SINGH, B.Com., A. (19.8.49), Flight Cadet, No. 3, Air Force Academy, Coimbatore. (1575)
- SETHIA (B.M.) & CO., (B. M. Sethia and B. S. Kothari), 2, Royal Exchange Place, Calcutta.
- SETHIA, BAHADUR MAL, B.Com., A. (21.9.49), B. M. SETHIA & CO., 2, Royal Exchange Place, Calcutta—1. (1592)

- SETHNA (N.M.) & CO., (N. M. Sethna), Motlibai House, 120, Parsi Bazar, Fort, Bombay.
- SETHNA, NARIMAN MEHERJIBHAI, G.D.A., A. (1.7.49), F. (16.8.49), N. M. SETHNA & CO., Motlibai House, 120, Parsi Bazar, Fort, Bombay. (159)
- SEWAK, ANANT DATTATREYA, B.Com., A. (2.6.50), 83, Ganesh Peth, Laxmi Road, Poona—2. (1756)
- SHAH & CO., (N. M. Shah & I. H. Shah), 418, Kalbadevi Road, Chhotalal Bhuvan, Bombay, also at 107, Mahatma Gandhi Road, Fort, Bombay.
- SHAH, (A.J.) & CO., (A. J. Shah), 70, Medows Street, Fort, Bombay—1.
- SHAH, AMRITLAL JETHABHAI, B.Com., G.D.A., A.S.A.A., A. (1.7.49), A. J. SHAH & CO., 70, Medows Street, Fort, Bombay—1. (1185)
- SHAH, ANANDLAL CHIMANLAL, B.Com., A. (21.3.50), Room No. 8, Gandhi Building, No. 2, Akurli Road, Kandivalee East, Bombay. (1653)
- SHAH, BABUBHAI AMRATLAL, A. (17.5.50), Hira Manek Building, Dadisheth Agiary Lane, Navi Wadi, Bombay—2. (1727)
- SHAH, BHOGILAL CHIMANLAL, A. (15.5.50), BHOGILAL CHIMANLAL SHAH & CO., 418, Kalbadevi Road, Chhotalal Bhuvan, Post Box No. 2069, Bombay. (1712)
- SHAH, BHUPENDRARAY T., A. (1.7.49), with DALAL & SHAH, 49-55, Apollo Street, Fort, Bombay. (647)
- SHAH, CHANDULAL MULJIBHAI, G.D.A., A. (1.7.49), F. (16.8.49), CHANDULAL M. SHAH & CO., 268, Gandhi Road, Ahmedabad. (142)
- SHAH, CHANDULAL UMEDCHAND, B.Com., A. (20.9.50), 3399, Revadas' Pole, Mangal Parakh's Khancha, Shahpur, Ahmedabad. (1872)
- SHAH, CHANDULAL VANECHAND, G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), CHANDULAL & CO., 166-70, Hornby Road, Fort, Bombay. (292)
- SHAH, CHHOGMAL NOPAJI G.D.A., A. (1.7.49), F. (16.8.49), CHHOGMAL & CO., 16, Apollo Street, Fort, Bombay. (335)
- SHAH, CHHOTALAL HARIVALLABHDAS, B.Com., (G.V.), G.D.A., A. (1.7.49), F. (16.8.49), CHHOTALAL H. SHAH & CO., Bharucha Building, 1st Floor, Princess Street, Bombay. (70)
- SHAH, CHIMANLAL CHUNILAL, B.Com., A. (1.7.49), F. (13.1.51), NAUSHIR M. MARFATIA & CO., Post Box No. 95, Opp. Fovara, Gandhi Road, Ahmedabad. (1008)
- SHAH, DHIRAJLAL BHALABHAI, B.Com., A. (15.2.51), 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva, Ahmedabad—1. (1953)
- SHAH (H.C.) & CO., (Hasmukh C. Shah), Yusuf Building, 3rd Floor, 43, Esplanade Road, Fort, Bombay.
- SHAH, HASMUKHLAL CHANDULAL, A. (23.3.50), H. C. SHAH & CO., Yusuf Building (3rd Floor), Churchgate Street, Fort, Bombay. (1683)
- SHAH, INDRAVADAN RANCHHODLAL, B.Com., A. (19.12.49), LADHAWALA & SHAH, 2nd Floor, 3090, Gandhi Road, Ahmedabad. (1636)
- SHAH, INDULAL HIRALAL, A. (1.7.49), F. (16.8.50), SHAH & CO., Chotalal Bhuvan, 418, Kalbadevi Road, Bombay—2. (798)
- SHAH (J.G.) & CO., (Jinabhai G. Shah), Ruwala Tekra, Surat.
- SHAH, JASHBHAI SUNDERLAL, B.Com., A. (18.5.50), JASHBHAI S. SHAH & CO., Shahpur, Mangal Parekh's Khancha, Lallubhai's Pole, Ahmedabad. (1731)
- †SHAH, JASVANTLAL HIRALAL, A. (1.7.49), with DALAL & SHAH, 49-55, Apollo Street, Fort, Bombay. (1270)
- SHAH, JAYANT MOTILAL, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), RAMANLAL G. SHAH & CO., Sankdi Sheri, Ahmedabad. (525)
- SHAH, JAYANTILAL HARILAL, B.Com., A. (1.7.49), 1080, Devji Saraiya Pole, Sankdi Sheri, Ahmedabad. (1219)
- SHAH, JAYANTILAL VIRCHAND, B.Com., A. (1.7.49), MEHTA & SHAH, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort, Bombay. (1112)
- SHAH, JINABHAI GOPALJI, G.D.A., A. (1.7.49), F. (16.8.49), J. G. SHAH & CO., Ruwala Tekra, Surat. (401)
- SHAH, KHIMJI KUNVERJI, G.D.A., A. (1.7.49), F. (16.8.49), KHIMJI KUNVERJI & CO., Bombay Mutual Building, Hornby Road, Fort, Bombay. (314)

- SHAH, MANUBHAI BHIKABHAI, B.Com., A. (1.7.49), 16, Moore Street, Madras. (1023)
- SHAH, NARANDAS MOHANLAL, G.D.A., A. (1.7.49), F. (16.8.49), *SHAH & CO.*, Chhotalal Bhuvan, 418, Kalbadevi Road, Bombay—2. (5)
- †SHAH, NARSINHIDAS JAMNADAS, B.Com., A. (1.7.49), 5, Mansingh Road, New Delhi. (1229)
- SHAH, NATVERLAL JEKISHANDAS, B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49), *DALAL & SHAH*, 49-55, Apollo Street, Fort, Bombay. (106)
- SHAH, PRABHULAL CHUNILAL, B.A., A. (28.2.51), 154, Jain Co-operative Housing Society Building No. 18, 1st Floor, Slon, Bombay—22. (1963)
- SHAH, PRADYUMNA NATVARLAL, A. (22.5.50), with *BHOGILAL CHIMANLAL SHAH & CO.*, Chhotalal Bhuvan, 418, Kalbadevi Road, Bombay—2. (1738)
- †SHAH, RAMANLAL BHOGILAL, B.Com., G.D.A., F.S.A.A., A. (1.7.49), C/o United Commercial Bank Ltd., Petit Building, Hornby Road, Fort, Bombay. (158)
- SHAH, RAMANLAL MANEKLAL, B.Com., A. (1.7.49), C/o Rohit Mills, Ltd., Post Bag No 190, Ahmedabad (1261)
- SHAH (R.P.) & CO.*, (R. P. Shah), 15, Raveline Street, Fort, Bombay.
- SHAH, RAMANLAL PRANLAL, B.Com., A. (1.7.49), *R. P. SHAH, & CO.*, 15, Raveline Street, Fort, Bombay. (1535)
- SHAH, RAMESH RAMANLAL, B.Com., A. (1.7.49), *RAMANLAL G. SHAH & CO.*, Sankdi Sheri, Ahmedabad. (1468)
- SHAH, SAKERLAL BHAICHAND, A. (1.7.49), F. (18.9.50), *SHAH & SHAH*, Yusuf Building, Churchgate Street, Fort, Bombay. (907)
- SHAH & SHAH*, (S. B. Shah), Yusuf Building, Churchgate Street, Fort, Bombay.
- SHAH, SHANTILAL KESHAVALAL, B.A., A. (1.7.49), F. (16.8.49), *SHANTILAL K. SHAH & CO.*, 1924, Gandhi Road, Opposite Fuvara, Ahmedabad. (708)
- SHAH, SHANTILAL PURUSHOTTAMDAS, A. (1.7.49), *KULKARNI & KHANOLKAR*, Bell & Co.'s Building, Phirozeshah Mehta Road, Fort, Bombay. (1528)
- SHAH, SOMCHAND MADHAVALAL, A. (1.7.49), Farmanand's Chawl, Thakurdwar Road, Bombay—2. (467)
- †SHAH, SUMANCHANDRA THAKORLAL, A. (1.7.49), Assistant Manager, Nandlal Bhandari Mills Ltd., 23, New Colony, Near M. S. High School, Indore City. (1039)
- SHAH, SUNDARLAL NAGINDAS, B.Com., A. (24.8.49), with *G. P. KAPADIA & CO.*, Hamam House, Hamam Street, Fort, Bombay. (1577)
- SHAH, UTTAMCHAND SAKALCHAND, B.Com., A. (7.11.50), 13, New Engineering Works Building No. 3, Khed Gally, Gokhale Road (South), Bombay—28. (1889)
- SHAH, VALLABHDAS MULJIBHAI, B.A., A. (18.1.51), *CHANDULAL M. SHAH & CO.*, Kamar Building, 5th Floor, Cawasji Patel Street, Fort, Bombay. (1940)
- SHAH, VINOD RAMANLAL, B.Com., A. (19.8.50), *VINOD & NARENDRA*, 1st Floor, Manilal Mansion, Cross Lane, Ahmedabad. (1841)
- SHAHA & CO.*, (G. C. Saha & M. C. Poddar), 10, Old Post Office Street, Calcutta—1.
- SHAMANNA, B., A. (1.7.49), F. (16.8.49), Door No. 21, East Park Road, Post Malleswaram, Bangalore—3. (1567)
- SHANKAR, D.N., B.A., G.D.A., A. (1.7.49), 2/16, Sullivan Garden Street, Mylapore, Madras. (1084)
- SHANKAR & RAJAGOPAL*, (R. Sankaran & S. Rajagopalan), Mill Road, Rajapalayam.
- SHANKARA, SRIKANTIA, B.A., A. (14.11.50), A-10/442, Hardikar Gardens, Hyderguda, Hyderabad (Dn.). (1898)
- SHANTHARAM RAO, BAGADE, B.A., G.D.A., A. (1.7.49), F. (16.8.49), Nandigudda Road, Mangalore. (338)
- SHANTILAL K. SHAH & CO.*, (Shantilal K. Shah), 1924, Gandhi Road, Opp. Fuvara, Ahmedabad.
- SHARAN (B.) & CO.* (B. Sharan), "Girindra Dham", Station Road, Patna—1.
- SHARAN, BHARATAGRAJ, B.A., A. (21.3.50), *B. SHARAN & CO.*, "Girindra Dham", Station Road, Patna—1. (1666)
- SHARDA (J.) & CO.*, (J. Sharda), Mirchi Bazar, Jodhpur.

- SHARDA, JETHANAND, B.Com., A. (18.8.49), J. SHARDA & CO., Mirchi Bazar, Jodhpur. (1574)
- †SHAREEF, KHIZR ALI, G.D.A., A. (1.7.49), Chief Auditor, Co-operative Societies, Hyderabad (Deccan) (299)
- SHAREEF THACKER & CO., (J. V. Thacker) All Chambers, Tamarind Lane, Fort, Bombay.
- SHARMA, BASU DEO, B.Com., A. (19.2.51), Katra Hira Lal, Chandni Chowk, Delhi. (1957)
- SHARMA (D.) & CO., (D. Sharma), General Motor Stand, Jullunder City.
- SHARMA, DURGA DAS, B.A., G.D.A., A. (1.7.49), F. (16.8.49), D. SHARMA & CO., General Motor Stand, Jullunder City. (406)
- SHARMA, DURGA PRASAD, M.A., B.Com., A. (1.7.49), SHARMA GAUTAM & CO., 45, Wellesley Street, Calcutta. (1150)
- SHARMA, GANGA PRASAD, B.Com., A. (1.7.49), with B. D. GARGIEYA & CO., Main Hindu Hotel, Madar Gale, Ajmer. (1212)
- SHARMA GAUTAM & CO., (D. P. Sharma), 45, Wellesley Street, Calcutta.
- SHARMA (H.P.) & CO., (H. P. Sharma), Temple Chambers, 6, Old Post Office Street, Calcutta.
- SHARMA, HARI PRASAD, B.Com., A. (1.7.49), H. P. SHARMA & CO., Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1228)
- SHARMA (J. N.) & CO., (J. N. Sharma), 26/49, Birhana Road, Kanpur.
- SHARMA, JAGANNATH, A. (1.7.49), F. (16.1.51), J. N. SHARMA & CO., 26/49, Birhana Road, Kanpur. (1038)
- SHARMA, MADAN LAL, B.Com., A. (21.9.49), Pilani Bhawan, Mirza Ismail Road, Jaipur City. (1601)
- SHARMA, PANDIT NAURANG RAY, A. (1.7.49), F. (16.8.49), Diggi Street, Beawar. (41)
- SHARMA, PARMESHWARI BALLABH, B.Com., A. (1.7.49), P. B. SHARMA & CO., Chowk, Bhopal. (1066)
- †SHARMA, Prem Nath, B.A. (Com.), LL.B., A. (13.9.50), with A. F. FERGUSON & CO., Scindia House, New Delhi. (1869)
- SHARMA, SHAMBU NATH, M.Com., A. (15.12.49), with P. L. TANDON & CO., Post Box No. 113, Kanpur. (1829)
- SHARMA, UDAYA NAND, B.A., LL.B., A. (1.7.49), F. (16.8.49), 57, Jaswant Bhawan, Jodhpur. (848)
- SHARP, CHARLES RUXTON, A. (1.7.49), F. (16.8.49), SHARP & TANNAN, Bank of Baroda Building, Apollo Street, Fort, Bombay. (50)
- SHARP & TANNAN, (C. R. Sharp, B. R. Tannan & G. T. Khare), Bank of Baroda Building, Apollo Street, Fort, Bombay.
- SHESHADRI, NAGAR SUBBARAO, G.D.A., A. (1.7.49), 190/B, Rash Behari Avenue, Calcutta—29. (1024)
- SHETE, SHANKAR KESHAV, G.D.A., A. (1.7.49), 10, Janabhai Niwas, D. L. Vaidya Road, Dadar, Bombay—14. (1446)
- SHETH, BIPINCHANDRA MOTILAL, B.Com., A. (24.2.51), BIPIN SHETH & CO., 43/2, Sheth's Pole, Ratan, Pole, Ahmedabad. (1959)
- SHETH, RANCHOHODDAS BAHCHHARDAS, A. (1.7.49), F. (16.8.49), B. H. PATEL & CO., 2nd Floor, Kaka Building, Opp. Edward Cinema, 505, Kalbadevi Road, Bombay—2. (860)
- SHETTY, KANDAVAR THIMMAPPA, B.A., A. (1.7.49), Mahatma Gandhi Road, Kodialbail, Mangalore—3. (1331)
- †SHETTY, M. PRATHAP CHANDRA, A. (1.7.49), C/o Glaxo Laboratories (India) Ltd., 167, Broadway, P.B. No. 108, Madras—1. (1214)
- SHETTY, V. MONAPPA, B.A., A. (1.7.49), Laxmi Mahal, Maldan Cross Road, Mangalore. (1456)
- †SHEVDE, RAGHUNATH HARI, A. (12.11.49), Madhavdas Premji Buildings, 46, First Floor, Mughabhat Street, Bombay—4. (1620)
- SHINDE, BABURAO GOVINDRAO, B.Com., A. (23.8.50), 11, Shivaji Road, Birlanagar, Gwalior. (1853)

- †SHIVARAO, BELLUR KASHIRAO B.A., A. (25.11.50), Parekh House, New Queens Road, Bombay—4. (1905)
- SHROFF (D.D.) & CO., (R. D. Shroff & D. D. Shroff), 22, Apollo Street, Fort, Bombay.
- SHROFF, DADI SORABJI, A. (1.7.49), with KALYANIWALLA & MISTRY, 32, Apollo Street, Fort, Bombay. (780)
- SHROFF, DINSHA DORABSHA, G.D.A., A. (1.7.49), F. (16.8.49), D. D. SHROFF & CO., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (104)
- †SHROFF, MANORANJAN RATILAL, B.Com., A. (1.7.49), 30, Steel's Road, London, N.W. 3. (1134)
- SHROFF, MINOCHER DOSABHAI, G.D.A., A. (1.7.49), 12/14, Bazargate Street, Fort, Bombay. (1387)
- †SHROFF, MINOCHER NOWROJI, A. (26.12.50), Anklesari's Block, Kankaria Road, Ahmedabad. (1927)
- †SHROFF, PESTONJI SORABJI, A. (1.7.49), 808, Tehmi Manor, Vincent Road, Dadar, Bombay. (849)
- †SHROFF, PHIROZE KAIKHUSHRA, B.A., B.Com., A. (18.8.50), C/o Oriental Life Office, Fort, Bombay. (1830)
- SHROFF, RUTTON DINSHAW, M.Com., A. (1.7.49), D. D. SHROFF & CO., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (1345)
- SHUKLA, JAYKUMAR DHANSUKHRAM, A. (23.8.50), Navnit Niwas, Bharda Wadi, Andheri, Bombay. (1851)
- †SHUKLA, RAMESHCHANDRA NARBHERAM, B.Com., A. (16.12.49), C/o Louis Dreyfus & Co., Ltd., Pollock House, 28, Pollock Street, Calcutta. (1632)
- †SIDHWA, MINOO BYRAMJI, B.A. (Hons.), A. (23.3.50), George Building, Grant Road Bombay. (1679)
- †SIFTON, JAMES ELGOOD, A. (1.7.49), C/o Kilburn & Co., Ltd., 4, Fairlie Place, Calcutta. (1144)
- †SIM, GEORGE, ALEXANDER STRACHAN, A. (1.7.49), C/o Andrew Yule & Co., Ltd., 8, Clive Row, Calcutta. (917)
- SINGH (M.P.) & CO., (M. P. Singh), 4, Raibehari Lal Road, Lucknow.
- SINGH, MAHENDRA PRATAP, B.Com., A. (1.7.49), M. P. SINGH & CO., 4, Raibehari Lal Road, Lucknow. (1454)
- SINGH, MUKTI PRASAD, B.A., A. (1.7.49), F. (16.8.49), Santipara, Rahabari P.O., Dibrugarh (Assam). (779)
- †SINGH, FURUSHOTTAM DEO, B.Com., A. (15.12.49), with P. L. TANDON & CO., Post Box No. 113, Kanpur. (1630)
- †SINGHANIA, HARI RAM, B.Com., A. (1.7.49), P.O. Box No. 77, Lucknow. (1545)
- SINGHI & CO., (R. C. Singhi & J. S. Lodha), 1-B, Old Post Office Street, Calcutta—1, also at Jaipur.
- SINGHI LODHA & CO., (R. C. Singhi & J. S. Lodha), 24/B, Hamam Street, Fort, Bombay.
- SINGHI, RAMCHANDRA, B.A., A.C.A. (Eng. & Wales), A. (1.7.49), F. (16.8.49), SINGHI & CO., 1-B, Old Post Office Street, Calcutta—1. (667)
- SINHA, BIMAN BHUSAN, B.A., G.D.A., A. (1.7.49), SINHA & MOOKERJEE, 7-A, Duff Lane, Calcutta—6. (428)
- SINHA, BINOD KUMAR, B.Com., A. (7.10.49), B. K. SINHA & CO., Sukhdeva Pd. Varma Road, Patna. (1610)
- †SINHA, DILIP KUMAR, B.Com., A. (1.7.49), Agricultural Income-tax Officer, Grade I, 2, Hare Street, Calcutta. (1434)
- SINHA & MOOKERJEE, (B. B. Sinha), 7-A, Duff Lane, Calcutta—6.
- SINHA ROY (S.K.) & CO., (S. K. Sinha Roy), 19, Strand Road, Calcutta—1.
- SINHA ROY, SANTOSH KUMAR, M.A., B.Com., A. (15.5.50), S. K. SINHA ROY & CO., 19, Strand Road, Calcutta—1. (1715)
- †SINHRAY, AJIT MOHAN, B.Com., A. (1.7.49), C/o Audit Department, Begg, Sutherland & Co., Ltd., Civil Lines, Kanpur. (600)
- SIRCAR GUPTA & CO., (S. Sircar & H. C. Das), 3/1, Mangoe Lane, Calcutta.
- SIRCAR, SONTOSHMOY, M.A., B.Com., A. (1.7.49), SIRCAR GUPTA & CO., 3/1, Mangoe Lane, Calcutta—1. (1371)

- SITARAMIAH, BELJUR, A. (1.7.49), 451, "Varuna", West End Road, Malleswaram, Bangalore. (1070)
- SIVABHOGAM (MISS) R., B.A., A. (1.7.49), F. (17.6.50), 15, Armenian Street, Madras. (512)
- SIVARAM (L) & CO., (L Sivaram, K. Venkateswaran & D. S. Adimoorthy), 36, Khansamettu Street, Madhurai.
- SIVARAM, LAKSHMANA, G.D.A., A. (1.7.49), F. (16.8.49), L. SIVARAM & CO., 36, Khansamettu Street, Madura (214)
- SIVA RAMAKRISHNA, POLLEPEDDI, B.Com., A. (8.6.50), with R. N. PAMPA RAO & CO., Adoni. (1762)
- SIVARAMAKRISHNAN AVAIUR KRISHNAN, A. (1.7.49), F. (12.3.50), FRASER & ROSS, Dare House, Post Box No. 1352, Madras—1. (960)
- SIVARAMAKRISHNAN, CHATHAPURAM SUBRAMANIA, G.D.A., A. (1.7.49), F. (16.8.49), Old Kalpathy, Kalpathy, Palghat (S. Malabar). (134)
- †SIVARAMAKRISHNAN, NALLEPALLI PARAMESWARA IYER, A. (1.7.49), 11, Rajaji Street, West Mambalam, Madras—17. (662)
- SIVASAMBAN, TIRUVALAM KUMARASWAMI, B.A., B.L., A. (19.8.50), C/o Madura Mills Co., Ltd., Madhurai. (1836)
- †SIVASUBRAMANIAM, K., B.A. A. (1.7.49), Office Manager (Works), T. V. Sundaram Iyengar & Sons Ltd., 21, Goods Shed Street, Mathurai. (1048)
- SLOAN JAMES, A. (1.7.49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1427)
- SMAILES, JOHN, A. (1.7.49), F. (23.12.50), FORD, RHODES, PARKS & CO., Tower House, Chowringhee Square, Calcutta. (517)
- †SMALLEY, DAVID, A. (1.7.49), C/o McLeod & Co., Ltd., McLeod House, 3, Netaji Subhas Road, Calcutta. (1510)
- †SMALLEY, JOHN, A. (1.7.49), C/o McLeod & Co., Ltd., 3, Netaji Subhas Road, Calcutta. (1508)
- SMF LEY, WILLIAM OLIVER, A. (1.7.49), FORD, RHODES, PARKS & CO., Tower House, Chowringhee Square, Calcutta. (1376)
- †SMITH, ROBERT PATERSON, A. (1.7.49), C/o Burma-Shell Oil Storage & Distributing Co. of India Ltd., P.O. Box No. 688, Ballard Estate, Bombay. (1321)
- †SMITH, WILLMOT STUART, A. (1.7.49), with LOVELOCK & LEWES, Mercantile Bank Buildings, 1st Line Beach, P.B. No. 1720, Madras. (1374)
- SODHBANS & CO. (I. S. Bhatt), Commercial Building, Mahatma Gandhi Road, Kanpur.
- SODHBANS & CO. (P. S. Sodhbans & J. L. Jain), Dilbar Building, Paharganj, New Delhi.
- SODHBANS, PREM SINGH, A. (1.7.49), F. (16.8.49), SODHBANS & CO., Dilbar Buildings, Original Road, Paharganj, New Delhi. (23)
- SOHONI, VISHNU VITHAL, A. (1.7.49), C/o Dr. N. A. Deshmukh, Kalyan Building, Kandewadi, Bombay—4. (128)
- SOHONY, HARI SHANKAR, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), Ram Kuti, Sadar Bazar, Sholapur. (45)
- SOM (R) & CO. (R. Som), 1, Ramananda Chatterjee Street, Calcutta—9.
- SOM, RAKHALDAS, B.A., A.S.A.A., A. (1.7.49), F. (15.11.50), R. SOM & CO., No. 1, Ramananda Chatterjee Street, Calcutta—9. (1027)
- SOMAJYA, JIVRAJ LALJI, G.D.A., A. (1.7.49), F. (16.8.49), JIVRAJ & CO., 317, Kalbadevi Road, Opp. Swadeshi Market, Bombay—2. (534)
- †SOMAYAJULU, GARIKAPATI SIVARAMA LAKSHMI NARASIMHA, B.Com., A. (1.7.49), S.A.S. Apprentice, Accountant General's Office, Nagpur. (1488)
- †SONDHI, SUSHIL KUMAR, B.A., A. (1.7.49), Advances Section, Rehabilitation Finance Administration, Old Secretariat, Alipore Road, Delhi. (1178)
- SONI (B.S.) & CO., (Bal Bir Singh Soni), 1413, Chandni Chowk (Near Central Bank of India), Delhi.
- SONI, BAL BIR SINGH, B.A., F.S.A.A., A. (1.7.49), F. (11.9.50), B. S. SONI & CO., 1413, Chandni Chowk (Near Central Bank of India), Delhi. (195)
- SONI, BANSILAL, B.Com., A. (1.7.49), with C. C. CHOKSHI & CO., "Girdhar Chambers", Opp. Model Talkies, Gandhi Road, Ahmedabad. (1452)

- SONI CHATRATH & CO. (K. P. Soni, J. R. Chatrath & S. C. Kapur), 8, Regal Buildings, New Delhi, also at Jullundur City.
- SONI, KISHEN PRASADA, F.S.A.A., A. (1.7.49), F. (13.10.49), SONI CHATRATH & CO., 8, Regal Buildings, Connaught Place, New Delhi. (190)
- SOOD, PARKASH CHAND, B.Sc., A. (1.6.50), Upper Flat, 5-G. Block, Connaught Circus, New Delhi. (1754)
- SOPARIWALLA (C.H.) & CO. (Chandulal Harkisondas Sopariwalla & Devendrababu Chunilal Sopariwalla), 14, Hamam Street, Fort, Bombay.
- SOPARIWALLA, CHANDULAL HARKISONDAS, A. (1.7.49), F. (16.8.49), C. H. SOPARIWALLA & CO., 14, Hamam Street, Fort, Bombay. (30)
- SOPARIWALLA, DEVENDRABABU CHUNILAL, A. (1.7.49), F. (13.10.49), C. H. SOPARIWALLA & CO., 14, Hamam Street, Fort, Bombay. (935)
- SORAB P. POCHA & CO. (Sorab P. Pocha), Dantra House, Barrow Road, Apollo Bunder, Bombay.
- SARCAR (M. K.) & CO. (M. K. Sarkar), Mankata Road, P.O. Dibrugarh.
- SOUNDARARAJA AYYANGAR, VALAYAKARANAI, B.A., G.D.A., A. (1.7.49), F. (16.8.49), V. SOUNDARARAJAN & CO., Bhimasena Gardens, Mylapore, Madras—4. (414)
- SOUNDARARAJAN (V.) & CO., (V. Soundararajan & A. Harshavardhana), Bhimasena Gardens, Mylapore, Madras—4.
- SOUNDARARAJAN, VENGARAI VARADARAJA AIYANGAR, B.A., G.D.A., A. (1.7.49), F. (16.8.49), "Sri Nilayam", North Maravaneri Extension, Salem. (483)
- SOWANI, CHIMNAJI DHONDO, B.Sc., A. (4.8.50), 2, Krishna Chawl, Shastri Hall, Tardeo Road, Bombay—7. (1816)
- SOWANI, DAMODAR VINAYAK, G.D.A., A. (1.7.49), F. (22.4.50), BATLIBOI & PUROHIT, National Insurance Building, 204, Hornby Road, Fort, Bombay. (697)
- †SPENCER, MAURICE CHARLES, A. (1.7.49), C/o Price, Waterhouse & Co., 3, Fredericks Place, Old Jewry, London, E.C. 2. (1169)
- SREEN (Y.P.) & CO. (Y.P. Sreen), 9, Royal Exchange Place, 3rd Floor, Room No. 4, Calcutta—1.
- SREEN, YASH PAL, B.A., A. (1.7.49), F. (16.8.49), Y.P. SREEN & CO., No. 9, Royal Exchange Place, 3rd Floor, Room No. 4, Calcutta—1. (630)
- †SREENIVASAN, A.A., B.A., LL.B., G.D.A., A. (1.7.49), 194, Trincomali Street, Kandy (Ceylon). (691)
- SREENIVASAN, MALUR DORAISWAMY, A. (1.7.49), Chief Accountant, Prithvi Insurance Co., Ltd., Post Box No. 76, Madras. (923)
- SREENIVASAN (N.C.) & CO. (N. C. Sreenivasan & N. Ramanujam), 13, South Street, Karur (Trichinopoly Dt.) also at 1, Big Sowrashtra Street, Worlur, Trichinopoly.
- SREENIVASAN, NALLAM CHAKRAVARTHY, G.D.A., A. (1.7.49), F. (16.8.49), N.C. SREENIVASAN & CO., South Street, Karur (S. I. Ry.). (161)
- SRINIVASA AIYAR, KUPPUSWAMI, G.D.A., A. (1.7.49), 30, Swarnamlingai Street, (Mettu Street), Salem. (208)
- SRINIVASACHAR, B.R., M.A., A. (1.7.49), 15, Cutcherry Road, Tiruppattur (North Arcot District). (1193)
- SRINIVASA IYER, K. R., G.D.A., A. (1.7.49), Manager, The Mysore Provincial Co-operative Apex Bank Ltd., Bangalore—2. (1311)
- SRINIVASA IYER, SANKARANARAYANA, M.A., A. (13.3.51), Madathumuri, Palai (Travancore). (1971)
- †SRINIVASAN, HIEMAGALUR, RAMIENGAR, M.A., A.S.A.A., A. (1.7.49), C/o Imperial Chemical Industries (India), Ltd., 18, Strand Road, Calcutta. (1315)
- SRINIVASAN, K.V., B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), SUNDARAM & SRINIVASAN, 161, Mount Road, Madras. (497)
- †SRINIVASAN, M.G., G.D.A., A. (1.7.49), Accounts Officer, S.M.E., Kirkee. (460)
- SRINIVASAN, MELAPPALAYAM SUDARSANAM, B.A., G.D.A., A. (1.7.49), F. (16.8.49), M.S. KRISHNASWAMI & JAGANNATHAN, "Sudarsanam", R. S. Puram, Coimbatore. (434)
- SRINIVASAN, R., B.A., A. (1.7.49), F. (16.8.49), SWAMI & VASAN, Purushottam Buildings, (1st Floor), Mount Road, Madras—2. (854)

- †SRINIVASAN, R., A. (1.7.49), 48, High Road, Egmore, Madras. (1351)
- †SRINIVASAN, RAMASWAMI, A. (19.8.50), Dy. Chief Auditor, G.I.P. Rly., Bombay, V.T. (1838)
- SRINIVASAN (S.K.) & CO. (S.K. Srinivasan), 13, West Avani Moola Street, Madhurai.
- SRINIVASAN, SIMILE KRISHNAIYAR, B.Com., A. (1.7.49), F. (16.8.49), S.K. SRINIVASAN & CO., 13, West Avani Moola Street, Madhurai. (162)
- SRINIVASAN, UDAMPALPET HANUMANTHARAO, B.A., A. (1.7.49), 44, S.R. Extension, Srirangam. (695)
- SRINIVASAN, VALAYAPUTHUR, A. (1.7.49), Chief Accountant, Tata Locomotive & Engineering Co., Ltd., Bombay House, 24, Bruce Street, Fort, Bombay. (683)
- SRINIVASA PRASAD, ANANTHAPUR KESAVIENGAR, B.Sc., A. (21.3.50), No. 79, Nehru Nagar, Bangalore—3. (1661)
- SRINIVASARAGHAVAN, ANANTHAKRISHNAPURAM NARAYANAIYENGAR, A. (1.7.49), F. (16.8.49), No. 3, Gopala Krishna Road, Thyagarayanagar, Madras—17. (99)
- †SRI RAMULU, S.V., G.D.A., A. (1.7.49), C/o Cooper Engineering Ltd., Satara Road. (606)
- SRIVASTAVA (H.C.) & CO. (H.C. Srivastava), 2123, Kinari Bazar, Delhi.
- SRIVASTAVA, HEM CHANDRA, B.A. (Com.), A. (6.12.50), H.C. SRIVASTAVA & CO., 2123, Kinari Bazar, Delhi. (1914)
- STHANUMOORTHY, SANKARANARAYANA IYER, B.A., A. (1.7.49), F. (11.12.50), with K.N. GUTGUTIA & CO., General Assurance Building, Hornby Road, Fort, Bombay. (940)
- SUBBACHAR, DINDIGUL VENKATANARASIMHA, B.A., A. (1.7.49), F. (16.8.49), Sri Guru Nivas, 33, Telugu Brahmin Street, Coimbatore. (466)
- SUBBA RAJU, PASUPAITY VENKATA, G.D.A., A. (1.7.49), F. (16.8.49), P.V.S. RAJU & CO., Masulpatam. (734)
- SUBBARAMA IYER, KIZAKKENCHERRY NARAYANAPATTAR, G.D.A., A. (1.7.49), F. (16.8.49), SUNDARAM & SRINIVASAN, 161, Mount Road, Madras. (188)
- SUBBARAMAN, S., B.A., G.D.A., A. (1.7.49), F. (16.8.49), SANKARAN & RAMAN, National Insurance Buildings, Esplanade, Madras. (326)
- SUBBARAMAN, TARAKAD RANGANATHA, G.D.A., A. (1.7.49), F. (16.8.49), K. K. THAMPAN & CO., Raman Menon Road, Chalapuram P.O., Kozhikode. (229)
- SUBBA RAMARAJU, THARIMANA, B.A., A. (11.11.49), RAMNARAYAN & CO., 5, Linghi Chetty Street, Madras—1. (1615)
- SUBBA RAO, KAMBHAMMETTU VENKATA, B.A., A. (11.1.51), RAO & RAO, Eluru, West Godavary Dt. (M.S.M. Rly.). (1934)
- SUBBA RAO, KHETHARAJU, B.A., A. (1.7.49), F. (16.8.49), KETHARAJU SUBBA RAO & CO., 2nd Line, Brodipet, Guntur. (707)
- †SUBBA RAO, KUCHIBHOTLA, M.A., B.Com., A. (18.5.50), Income-tax Officer, City Circle I, Madras. (1733)
- SUBBARATHANAM, KADATHUR, VISVANATHA, G.D.A., A. (1.7.49), F. (16.8.49), 23, Avanashi Road, Coimbatore. (173)
- SUBBA RAU, MYSORE, B.A., LL.B., G.D.A., A. (1.7.49), F. (16.8.49), Kempegowda Road, Opp. Mysore Chamber of Commerce, Bangalore City. (239)
- SUBEDAR, NARIMAN MERWANJI, A. (1.7.49), Seth Mansion, 5th Floor, Opp. Fort Fire Brigade Section, Sir Phirozeshah Mehta Road, Fort, Bombay. (679)
- SUBRAHMANYA (D.S.) & CO., (D.S. Subrahmaniya), 143, Rameswara Temple Road, Chamarajapet, Post Box No. 27, Bangalore City.
- SUBRAHMANYA, DHARWAR SUBRAVATI, G.D.A., A. (1.7.49), F. (16.8.49), D.S. SUBRAHMANYA & CO., 143, Rameswara Temple Road, Chamarajapet, Post Box No. 27, Bangalore City. (344)
- SUBRAHMANYAM, ALWARKURICHI VENKATASUBBIER, G.D.A., A. (1.7.49), F. (1.12.50), V.S. AIYAR & CO., 363, Esplanade, Madras. (186)
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- SUBRAMANIA IYER (P.S.) & CO. (P.S. Subramania Iyer, N.N. Veeraraghavan, V. Raghunathan & A.V. Narasimhan), 51, James Street, Secunderabad (Dn.), also at Gulbarga and Raichur.
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- SUBRAMANIAM (N.V.) & CO. (N.V. Subramanyan), 29, Mettu Srinivasa Street, Salem.
- SUBRAMANIAM, PERUMKOLAM SANKARASASTRI, A. (21.12.50), C/o The United Planters' Association of Southern India, "Glenview", Coonoor (Nilgiris). (1923)
- †SUBRAMANIAN, C.S., A. (1.7.49), C/o Chief Accountant, The Madras Industrial Investment Corporation Ltd., 38, Whites Road, Royapettah, Madras. (1250)
- SUBRAMANIAN, KRISHNA IYER, B.A., A. (1.7.49), F. (16.8.49), 10, Perumal Tank Square, Madura. (413)
- †SUBRAMANIAN, K.M., A. (1.7.49), Audit Officer, Damodar Valley Corporation, Anderson House, Alipore, Calcutta—27. (303)
- SUBRAMANIAN, K.R., G.D.A., A. (1.7.49), F. (16.8.49), 3/4, Godown Street, Madras—1. (616)
- SUBRAMANIAN, MAHADANAPURAM RADHAKRISHNA, A. (1.7.49), with SASTRI & SHAH, 15, Armenian Street, Madras. (873)
- †SUBRAMANIAN, N.P., B.A., G.D.A., A. (1.7.49), Secretary & Chief Accountant, Orient Longmans Ltd., 17, Chittaranjan Avenue, Calcutta—13. (1179)
- †SUBRAMANIAN, P.V. A. (26.8.49), Accountant, Lipton Ltd., Post Box No. 31, Kingsway, Nagpur. (1588)
- SUBRAMANYAM, K.S. GANAPATHY, M.A., A. (1.7.49), F. (30.4.50), 56, Sastry Road, Renganatha Puram, Coimbatore. (732)
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- SUNDARAM & CO. (S.A. Sundaram), Y.M.C.A. Buildings, Madhurai.
- SUNDARAM, ARUMUGAMANGALAM YAGNAMIER, M.A., A. (1.7.49), A. Y. SUNDARAM & CO., 189-B, Mount Road, Madras—2. (635)
- SUNDARAM, KALYANA KRISHNAMURTHY, A. (1.7.49), 22, Banadurai Sannadhi Street, Kumbakonam. (468)
- SUNDARAM, M.B., A. (1.7.49), F. (16.8.49), NARASIMHAN & SUNDARAM, 296, Thambu Chetty Street, Madras—1. (908)
- SUNDARAM, RAMAMURTI HALASYA, M.A., A. (1.7.49), Claymont Cottage, Ootacamund. (1227)
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- SUNDARAM, S. ALAGU, A. (1.7.49), F. (16.8.49), SUNDARAM & CO., Y.M.C.A. Buildings, Madura. (824)
- SUNDARARAJAN, NALLAN CHAKRAVARTHY, A. (24.2.51), with N.C. RAJA-GOPAL & CO., 208, Agraharam Street, Erode. (1961)
- SUNDARA RAMAN, NAGASWAMY IYER, B.A., A. (1.7.49), Bhakta Nivas, Ground Floor, Sraddhananda Road, Matunga, Bombay—19. (717)
- SUNDARESAN (S.) & CO. (S. Sundaresan & T. M. Santhanam), 3120, East Second Street, Pudukottai.
- SUNDARESAN, S., B.A., A. (31.8.49), S. SUNDARESAN & CO., 3120, East Second Street, Pudukottai. (1589)

- SUNDERLAL & CO. (S.L. Fatehpuria), National Insurance Building, 59, Forbes Street, Fort, Bombay.
- SUNDRAM (A.Y.) & CO (A.Y. Sundram), 189-B, Mount Road, Madras—2.
- SUNDRAM & SRINIVASAN, (K. N. Subbaraman, K. V. Srinivasan, T. C. Minakshisundaram & M. Subramaniam), 161, Mount Road, Madras, also at Madurai, Dindigul & Tuticorin.
- †SUNEJA, LADHA RAM, B.A. (Hons.), A. (17.5.50), 11, Tuglak Place, New Delhi. (1722)
- SUNTOOK, BURJOR JEHANGIR, A. (1.7.49), Kayamali Buildings, 185, Lamington Road, Bombay—7. (872)
- SUR, AMAL KUMAR, M.A., B.Com., A. (1.7.49), 14/P, Middle Road, P.O. Intally, Calcutta—14. (1350)
- SUR, PURNANKA MOHAN, F.S.A.A., A. (1.7.49), F. (16.8.49), SUR & SEN, 11, Old Post Office Street, Calcutta. (419)
- †SUR, UPENDRA NATH, B.Sc., A.S.A.A., A. (1.7.49), Suite 8, 36, Chowringhee, Calcutta—16. (1131)
- SURANA, PRATAP SINGH, B.Com., A. (1.7.49), F. (5.10.50), JOSHI SURANA & CO., Durlabh Bhavan, Sir Mirza Ismail Road, Jaipur. (892)
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- SURI & CO. (I.S. Suri), 2nd Floor, No. 1, British Indian Street, Calcutta.
- SURI & CO. (S. Suryanarayana Iyer, Venkataraman & K. Sadagopachari), Post Box No. 1354, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, Madras—1, also at Bombay, Coimbatore, Madurai, Secunderabad (Dn.) and Trivandrum.
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- SURI, S.P., M.A., LL.B., A. (1.7.49), 17, Barakhamba Road, New Delhi. (1147)
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- †SURTI, BURJORJI PHEROZESH AH, A. (1.7.49), 13, Rustom Baug, Victoria Road, Bombay—27. (1060)
- SURTI, JEHANGIR DHUNJIBHOY, G.D.A., A. (1.7.49), F. (14.5.51), 76, Jamshed Mansion, Tardeo, Bombay. (356)
- SURYANARAYANA IYER, SUBBUSWAMI IYER, G.D.A., A. (1.7.49), F. (16.8.49), SURI & CO., 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.B. No. 1354, Madras—1. (9)
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- SWAMINATHAN, KRISHNASWAMY, A. (1.7.49), 27, The Arcade, Raffles Place, Singapore (Malaya). (257)
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- SWAMINATHAN, RAMAKRISHNA, B.Com., A. (11.11.49), 112-B, Russa Road, Calcutta—26. (1614)
- SWAMINATHAN, SRINIVASA, G.D.A., A. (1.7.49), F. (16.8.49), 369, Esplanade, G.T., Madras. (117)
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- SWAMY (S.R.) & CO. (S.R. Swamy), No. 6, East Car Street, Dindigul.
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- TACKNAIT, SHIV LAL, G.D.A., A. (1.7.49), F. (11.11.49), S. L. TACKNAIT & CO., 6, Basti Nau, Jullundur. (265)
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- †TALATI, BEJONJI BURJORJI, A.S.A.A., A. (1.7.49), C/o The Central Bank of India Ltd., Delhi. (1053)
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- TALWAR, DEV SEN, A. (1.7.49), F. (3.3.50), D.S. TALWAR & CO., Katra Ahluwalia, Amritsar. (968)
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- TANAVDE DINKAR SITARAM, B.Com., A. (17.5.50), 871, Deccan Gymkhana, Poona—4. (1729)
- TANDAN, AVADH BEHARI, B.Com., LL.B., A. (1.7.49), MEHROTRA TANDAN & CO., Pioneer Building, Meston Road, Kanpur. (1063)
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- TANEJA (C.D.) & CO., (C. D. Taneja), 26/46, Birhana Road, Phool Mahal, Kanpur.
- TANEJA, CHETAN DASS, M.Com., A. (23.3.50), C. D. TANEJA & CO., 26/46, Birhana Road, Phool Mahal, Kanpur. (1678)
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- †TANEJA, RAGHUBIR LAL, A. (1.7.49), Place Siddons & Gough, 6, Lyons Range, Calcutta—1. (486)
- TANNAN, BODH RAJ, A.C.A. (ENG. & WALES), A. (1.7.49), F. (16.8.49), SHARP & TANNAN, Bank of Baroda Building, Apollo Street, Fort, Bombay. (270)
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- THAKKAR (A. B.) & CO., (A. B. Thakkar), 65, Esplanade Road, Fort, Bombay.
- THAKKAR, AMBALAL SHIVLAL, G.D.A., A. (1.7.49), F. (16.8.49), AMBALAL THAKKAR & CO., East & West Building, 49, Apollo Street, Fort, Bombay. (498)
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- †THIRUVENKATACHARI, R., A. (19.9.50), with M. S. KRISHNASWAMI & JAGANNATHAN, R. S. Puram Post, Coimbatore. (1871)
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- THULASIRAM, THIRUKKONDA RAMA, B.A., A. (1.7.49), THULASI RAM & CO., 228 Govindappa Naick Street, Madras (1202)
- TIRUMALARAO, DESAPANDI, G.D.A., A. (1.7.49), Fort, Kurnool. (402)
- †TITY, SORABJI FRAMJI, G.D.A., A. (1.7.49), F. (16.8.49), Navsarl Chambers, Outram Road, Fort, Bombay. (105)
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- TRAVADI, PRAMODCHANDRA CHHOTUBHAI, A. (21.8.50), P. C. TRAVADI & CO., 12, Mukund Bhuvan, Station Road, Santa Cruz, Bombay—23. (1844)
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- TURNBULL, GRAHAM FRASER, A. (1.7.49), FORD, RHODES, PARKS & CO., Tower House, Chowringhee Square, Calcutta. (1173)

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- UBAIDULLA, A. MOHAMED, G.D.A., A. (1.7.49), F. (16.8.49), A. M. UBAIDULLA & CO., 5, Markaya Labbai Street, Harbour Dn., Madras. (288)
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- UPADRASTA, VENKATA KRISHNAYYA, B.A., LL.B., A.S.A.A., A. (1.7.49), F. (16.8.49), UPADRASTA BROS., Town Hall Street, Visakhapatnam. (255)
- †URQUHART, CHARLES RODGER, A. (7.7.49), C/o Peat, Marwick Mitchell & Co., 11, Ironmonger Lane, London. E. C. 2. (1364)
- USHER, GRAHAM AITCHISON, A. (1.7.49), 23, St. Andrew Square, Edinburgh. (Scotland). (1211)
- VACHHA, HOMO JAMSHIEDJI, B.A., A.C.A. (ENG. & WALES), A.S.A.A., A. (1.7.49), A. F. FERGUSON & CO., Allahabad Bank Building, Apollo Street, Fort, Bombay. (422)
- VAIDYANATH AIYAR (S.) & CO., (S. Vaidyanathan, M. R. Khanna, K. Annadham & V. S. Vijayaraghavan) 4, Kashmere Gate, Delhi, also at Bombay.
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- VAIDYANATHAN, G., A. (1.7.49), with R. G. N. PRICE & CO., 202, Mount Road, Madras—2. (1100)
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- VAIDYANATHAN, SUBBAIYAR, B.A., G.D.A., A. (1.7.49) F. (16.8.49), S. VAIDYANATH AIYAR & CO., 4, Kashmere Gate, Delhi. (93)
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- VAISH (S.) & CO., (S. B. L. Vaish & M. C. Gupta), 161, Civil Lines, Kanpur.
- VAISH, SHIAM BEHARI LAL, B.Com., LL.B., G.D.A. A. (1.7.49), F. (16.8.49), S. VAISH & CO., 161, Civil Lines, Kanpur. (14)
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- VAKIL (D. M.) & CO. (D. M. Vakil), Pardhy Block B, No. 1, Vile Parle (East), BOMBAY—24.
- VAKIL, DHANSUKHLAL MANCHHASHANKER, B.Com., A. (1.7.49), D. M. VAKIL & CO., Pardhy Block B, No. 1, Vile Parle (East), Bombay—24. (879)
- †VAILIBHOY, FAZAL HUSSEIN, B.Com., A. (17.5.50), Authorised Representative Income-tax Appellate Tribunal, 'B' Bench, Industrial & Prudential Assurance Buildings, Opp. Churchgate Station, Bombay. (1726)
- VARADACHARI, A., B.A., A. (24.1.51), CHARI & CO., "Balachandra", 3, Arantangi Road, Pudukottah, (1943)
- †VARADARAJAN, T.R., B.A. (Com), A. (1.7.49), with S. VAIDYANATH AIYAR & CO., 4, Kashmere Gate, Delhi. (1479)
- †VARERKAR, MUKUND VINAYAKRAO, G.D.A., A. (1.7.49), Plot No. 3-A (West), Sion, Bombay—22. (500)
- VARIAVA MINOCHER HORMUSHAW, B.Com., A. (11.7.50), with S. B. BILLIMORIA & CO., 113, Mahatma Gandhi Road, Bombay. (1793)
- VARMA, KERALA, M.A., G.D.A., A. (1.7.49), F. (16.8.49), VARMA & VARMA, 8/25, Rice Bazar Road, Trichur. (367)
- VARMA, KERALA, B.A., B.Com., G.D.A., A. (1.7.49), F. (16.8.49), VARMA & VARMA, New Road, P.O. Mattancherry, Cochin. (393)
- VARMA & VARMA (K. Varma, K. Varma, K. R. Nair & K. R. Kaimal), New Road, Cochin, also at Ernakulam, Trichur, Alleppey and Colmbatore.

- VARTAK, KESHAV MAHADEV, B.Com., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), K. M. VARTAK & CO., Commissariat Building, 231, Hornby Road, Fort, Bombay. (425).
- †VARUGHESE, P.O., B.A., A. (1.7.49), Addl. Income-tax Officer, Trichur Circle, Trichur. (1205)
- VASA, KANJI KHETSI, G.D.A., A. (1.7.49), Near Mandvi Tower, Jamnagar. (Saurashtra). (340)
- VASUDEV, SURENDRA NATH, B.A., A. (4.10.50), 26, Faiz Bazar, Daryaganj, Delhi—7. (1874)
- VASUDEVAN S. G. A. (1.7.49), 30, Mahanombir Agraharam, Karaikudi. (Ramnad Dist.) (582)
- VASUDEVA RAO, K. S., B.Sc., A. (1.7.49), K. S. V. RAO & CO., Mustafa Building, 3rd Floor, Phirozeshah Mehta Road, Fort, Bombay. (1101)
- VATSARAJ & CO. (M. K. Vatsaraj), Fort Chambers, Tamarind Lane, Fort, Bombay.
- VATSARAJ, MANGALPRASAD VENISHANKER, B.Com., A. (18.11.50), MANGALBHAI & CO., Meadows House, 3rd Floor, Meadows Street, Fort, Bombay—1. (1903)
- VATSARAJ, MUKANDRAY KARASANJI, G.D.A., A. (1.7.49), F. (16.8.49), VATSARAJ & CO., Fort Chambers, Tamarind Lane, Fort, Bombay. (136)
- †VAZE, NARHAR BHALCHANDRA, B.Com., A. (1.7.49), C/o The Alembic Chemical Works Co., Ltd., Baroda. (1010)
- VEERARAGHAVAN, C. V., A. (1.7.49), F. (18.7.50), 275, Raja Street, Coimbatore (345)
- VEERARAGHAVAN, N. N., A. (1.7.49), F. (16.8.49), P. S. SUBRAMANIA IYER & CO., 30, Lingha Chetty Street, Madras. (682)
- †VEERARAGHAVAN, NARANAMMALPURAM SANKARAIEER, B.A., A. (1.7.49), Plot No. 18, Sion, Bombay—22. (1281)
- VEERASWAMY, R., A. (1.7.49), 20, Society Street, Dindigul. (1335)
- VENKATACHALAM AIYAR (K.) & CO. (K. Venkatachalam Aiyar), Sriniketan, Chittikulangara, Trivandrum also at Madras.
- VENKATAKRISHNAN, SRINIVASA, G.D.A., A. (1.7.49), Plot No. 101, Vasant Bhuvan, Matunga, Bombay—19. (272)
- †VENKATARAMAN, ANGARAI GANESA, A. (15.5.50), No. 3, Chakrapani Street, West Mambalam, Madras—17. (1714)
- †VENKATARAMAN, DHARAPURAM NARASIMHAIYENGAR, B.A., C.D.A., A. (1.7.49), F. (24.3.51), Naval Store Officer, Indian Naval Dockyard, Bombay. (528)
- VENKATARAMAN, ERODE SUBRAMANIAN, B.Sc., LL.B., A. (26.7.50), VENKATARAMAN & MARTIS, No. 25, Bank Street, First Floor, Fort, Bombay. (1812)
- VENKATARAMAN, K., B.A., G.D.A., A. (1.7.49), F. (16.8.49), RAMAN & SARMA, 30, Durgalaya Road, Tiruvarur (Tanjore District) (433)
- †VENKATARAMAN, M., B.Sc., A. (1.7.49), with SURI & CO., Krishna Mansion, Kings Way, Secunderabad (Dn), (1009)
- VENKATARAMAN & MARTIS (E. S. Venkataraman & W. Martis), 25, Bank Street, Fort, Bombay
- VENKATARAMAN (M. R.) & CO., (M. R. Venkataraman), 54, Queensway New Delhi.
- VENKATARAMAN M. R., A. (1.7.49), F. (16.8.49), M. R. VENKATARAMAN & CO., 54, Queensway, New Delhi. (845)
- VENKATARAMAN, M. R., A. (1.7.49), 86, Andar Street, Teppakulam Post, Tiruchirapalli. (1234)
- †VENKATARAMAN, M. S., B.A., A. (1.7.49), with AIYAR & CO., 183, Mount Road, Madras—2. (1506)
- VENKATARAMAN, R., A. (13.11.50), with SUNDARAM & SRINIVASAN, 161, Mount Road, Madras. (1899)
- VENKATARAMAN, R., A. (25.11.50), 1790, West Main Street, Tanjore. (1907)

- VENKATARAMAN, RAMASWAMY, G.D.A., A. (1.7.49), F. (16.8.49), 9/85, Rathnasabapathi Mudaliar Road, Rathnasabapathipuram Post, Coimbatore. (223)
- VENKATARAMAN, S., B.A., G.D.A., A. (1.7.49), F. (16.8.49), 14, Linghi Chetty Street, G. T., Madras. (654)
- VENKATARAMAN, S., A. (21.9.49), 42, Pelathope, Mylapore, Madras—4. (1598)
- †VENKATARAMAN, S., B.Sc., A. (24.9.49), Indian Assistant, C/o Darragh Smail & Co., Ltd., Alleppey. (1605)
- VENKATARAMAN, SUBBUSWAMY, B.Sc., G.D.A., A. (1.7.49), F. (1.6.50), SURI & CO., 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P. B. No 1354, Madras. (900)
- †VENKATARAMAN, SUBRAHMANIA, B.A., G.D.A., A. (1.7.49), Secretary, Council of the Institute of Chartered Accountants of India, Room No. 99, Gurdwara Road Hutments, New Delhi. (558)
- †VENKATARAMAN, SUNDARESA, M.A., A. (1.7.49), C/o Pykara Electricity System, Coimbatore. (687)
- VENKATARAMAN, VEDAM, A. (1.7.49), 5/6, Luz Church Road, Mylapore, Madras—4. (1290)
- †VENKATARAMAN, VISWANATHA, A. (18.8.50), C/o The Crompton Engineering Co. (Madras), Ltd., P. B. No. 205, Second Line Beach, Madras. (1827)
- VENKATARAMIAH, MALLIMADUGULLA, A. (16.1.51), Dr. G. R. Wyawahare's Blocks, Ramdaspath, Nagpur. (1939)
- VENKATARAO, PONANGI, G.D.A., A. (1.7.49), F. (16.8.49), RAO & CO., Sitampeta, Rajamahendravaram. (906)
- VENKATASUBBIAH NAIDU, KONDROU, G.D.A., A. (1.7.49), F. (16.8.49), 10, Mount Road, Madras. (258)
- VENKATASUBRAMANIAN, NARASIMHA, A. (1.7.49), P. V. RAMACHANDRAN & CO., 47-A, Pechiamman Street, Madura. (752)
- VENKATESAN, RAMANATHAN, B.A., G.D.A., A. (1.7.49), F. (12.3.50), FRASER & ROSS, Dare House, Post Box No. 1352, Madras. (351)
- †VENKATESAN, V. S., B.A., A. (1.7.49), with S. VAIDYANATH AIYAR & CO., 4, Kashmere Gate, Delhi. (792)
- VENKATESWARAN, K., A. (1.7.49), L. SIVARAM & CO., 36, Khansamettu Street, Madhurai. (1208)
- VENKATESWARLU, BHAGAVATHULA, G.D.A., A. (1.7.49), F. (16.8.49), B. V. ESWAR & CO., Masullapatam. (818)
- VENKATRAM, CHITTUR KRISHNA IYER, G.D.A., A. (1.7.49), T/C-870, Thamman Street, Fort, Trivandrum. (914)
- †VENKITA RAMAN, KALPATHY SIVARAMAKRISHNA, A. (7.7.50), 3, Government Place West, Calcutta. (1785)
- †VENUGOPAL, K.V., B.Sc. A. (1.7.49), No 4 Wing, I.A.F. Station, Agra. (1539)
- VENUGOPAL, N. V., A. (1.7.49), F. (16.8.49), ROWE & PAL, Lake View, Berhampore, Ganjam Dist. (26)
- VEPARI, NATVERLAL & CO. (N. J. Vepari), 17, Jiji House, Raveline Street, Fort, Bombay, also at Surat.
- VEPARI, NATVERLAL JEKISHANDAS, G.D.A., A. (1.7.49), F. (16.8.49), NATVERLAL VEPARI & CO., 17, Jiji House, Raveline Street, Fort, Bombay. (318)
- VERGHESE (C. P.) & CO. (C. P. Verghese), Fahnir Road, P. O. Kankanady. (S. Kanara).
- VERGHESE, CHERUVATHOOR POULOSE, M.A., B.L., A. (1.7.49), F. (18.7.50), C. P. VERGHESE & CO., Fahnir Road, P. O. Kankanady. (S. Kanara). (990)
- †VERGHESE, JOHN, B.A., A. (1.7.49), C/o Peirce Leslie & Co., Ltd., Alleppey. (1110)
- †VERNEDE, JACK RONALD, A. (1.7.49), C/o Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road, P.B. No. 189 G.P.O. 1, Calcutta. (1300)
- VICCAJEE, VICTOR FRAMJEE, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), S. R. BATLIBOI & CO., I-B, Old Post Office Street, Calcutta. (43)
- VICTOR DAVID, K. J., B.Com., A. (23.3.50), with K. JOHN & CO., 2, Sullivans' Garden, Mylapore, Madras. (1682)
- VIDYARTHI & SONS (B. S. Vidyarthi), Didwana Old, Lashkar, Gwallor.

- VIDYARTHI, BISHEN SAHAI, A. (16.1.51), VIDYARTHI & SONS, Didwana Oil, Lashkar, Gwalior. (1938)
- VIJAYAN, POOTHULLIL, B.Com., A. (24.3.50), with VARMA & VARMA, Palace Road Junction, Alleppy (Cochin). (1685)
- VIJAYA RAGHAVAN, P. B., M.A., A. (21.1.50), 40, Ramadas Naidu Street, Pudupalayam, Cuddalore N. T. (1648)
- VIJAYARAGHAVAN, VADUVUR SUNDARAM, A. (1.7.49), S. VAIDYANATH AIYAR & CO., 4, Kashmere Gate, Delhi. (1146)
- VINOD & NARENDRA (V. R. Shah & N. C. Mehta), 1st Floor, Manilal Mansion, Cross Lane, Ahmedabad.
- VIRASWAMI, RAMASWAMI, G.D.A., A. (1.7.49), 3rd Floor, Gazdar House, Girgaum Road, Dhobi Talao, Bombay. (784)
- VISVANATHAN, E. D., B.A., G.D.A., A. (1.7.49), F. (16.8.49), M.K. DANDEKER & CO., No. 16, Moore Street, Second Line Beach, Madras—1. (554)
- VISVANATHAN, P., B.A., A. (1.7.49), "Vasantha Mandhiram", 153/2, North Main Street, Tanjore. (1348)
- †VISVANATHAN, SENAPPARATTI VENKATARAMA, G.D.A., A. (1.7.49), C/o M. S. Krishnaswami & Jagannathan, R. S. Puram P. O., Coimbatore. (555)
- †VISWANATHAN, PERINKOLAM SUBRAMANIAN, M.A., A. (12.7.50), Income-Tax Officer, Central Circle V, 4, Hastings Street, Calcutta. (1801)
- VISWANATHAN, SELAKRISHNA, G.D.A., A. (1.7.49), F. (16.8.49), 378, Esplanade, Madras. (185)
- VISWANATHAN, THIRUVARAMBUR SUBRAMANIA, G.D.A., A. (1.7.49), 3, Ranganathan Street, T. Nagar, Madras—17. (112)
- VISWANATHAN, V., A. (1.7.49), No. 2, Sivaswamy Street, Salem. (1408)
- VISWASARATNAM, MAJOR KOLA, B.A., A. (1.7.49), F. (16.8.49), K. JOHN & CO., 2, Sullivans' Garden, Mylapore, Madras. (652)
- †VORA, MORARJI NENSHI, G.D.A., A. (1.7.49), Laxminarayan Lane, Ghatkopar, G. I. P. Rly., Bombay. (463)
- †VORA, SHANTILAL POPATLAL, B.Com., A. (23.8.49), C/o Associated Cement Cos., Ltd., Dwarka Cement Works, Dwarka. (1576)
- †VRIDHACHALAM, NARAYANA IYER, A. (23.12.50), Dy. Controller of Military Accounts, Southern Command, Colaba, Bombay—5. (1917)
- VYAS, RATILAL, P., A. (1.7.49), No. 16, Moore Street, G. T., Madras. (1284)
- †VYAS, VANSUKHRAM NARBHERAM, G.D.A., A. (1.7.49), Jansukh Nivas, Block No. 8, Somji Road, Kandivlee, Dist. Thana. (Bombay). (715)
- WADHAWAN, MAHENDRA PAL, B.Sc., A. (1.7.49), M. PAL & CO., 64, Regal Building, Connaught Place, New Delhi. (1417)
- WADIA (F. B.) & CO. (F. B. Wadia), Chaman Chambers (near Metro Cinema), 1st Marine Street, Bombay—1.
- WADIA, FRAMROZE, BAPUJI, B.Com., A. (20.12.50), F. B. WADIA & CO., Chaman Chambers, Near Metro Cinema, 1st Marine Street, Fort, Bombay—1. (1918)
- WADIA, MINOO DARABSHA, A. (1.7.49), Dawood Mahal, Gowalla Tank Road, Bombay. (788)
- †WADIA, PHIROZE RUSTOMJI, A. (1.7.49), Azad Road, Nargol, Via Umbergaon Road. (1007)
- †WADKE, ANANT KEROBA, B.A., G.D.A., A. (1.7.49), with A. F. FERGUSON & CO., Allahabad Bank Building, Apollo Street, Fort, Bombay. (653)
- †WAGH, MANGESH NARAYAN, A. (21.12.50), Suraj Villa, 28, Adarsha Society, Ellis Bridge, Ahmedabad. (1924)
- †WALKER, WILLIAM JOHN BARR, A. (1.7.49), C/o The Statesman Ltd. Chowringhee Square, Calcutta. (1322)
- WARERKAR, BHASKAR VISHNU, G.D.A., A. (1.7.49), J. K. PARULKAR & CO., Navi Peth, Jalgaon. (359)
- WARRIER, RUDRA RAMA, A. (18.8.50), Ganjawala Terrace, 510/10, Arthur Road, Bombay—7. (1831)
- †WATERHOUSE, SIR NICHOLAS EDWIN, A. (1.7.49), C/o Price, Faterhouse & Co., 3, Fredericks' Place, Old Jewry, London, E. C. 2. (1170)

- †WHATMORE, ALFRED HORACE, A. (1.7.49), C/o The Andhra Provincial Potteries Ltd., Tadepalli, Guntur Dist. (1016)
- †WHATMORE, WALTER ROLAND TRACY, A. (1.7.49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E. C.—2. (1361)
- WHITBY, SIR BERNARD JAMES, KT., F.C.A. (ENG. & WALES), A. (1.7.49), F. (16.8.49), A. F. FERGUSON & CO., Allahabad Bank Building, Apollo Street, Fort, Bombay. (55)
- †WIG, K. G., MA., A. (1.7.49), 113/51, Swarupnagar, Kanpur. (975)
- WILSON, IAN BIRRELL, A. (1.7.49), F. (13.1.51), FORD, RHODES, U.N.I.C.E.F., 19, Phra Atit Road, Bangkok. (Thailand).—1. (481)
- †WINTER, NORMAN, A. (1.7.49), C/o U.N.I.C.E.P., 19, Phra Atit Road, Bangkok. (Thailand). (1373)
- †WONFOR, HERBERT ISON, A. (1.7.49), C/o Parry & Co., Ltd., Post Box No. 12, Madras. (248)
- †WOOLF, DONALD SOLOMON, A. (1.7.49), C/o Parry & Co., Ltd., Post Box No. 12, Madras. (1122)
- †WRIGHT, LEWIS ARTHUR, A. (1.7.49), C/o The Gramophone Co., Ltd., 33, Jessore Road, Post Box No. 48, Dum Dum, Calcutta. (1139)
- WRITER DINSHAW PHIROZE HORMUSJI, B.Com., A. (1.7.49), 71, Lower Colaba, 3rd Floor, Colabawalla's House, Opp: Shanghai Cafe, Colaba, Bombay—5. (826)
- YOUSUF. SHEIK MOHAMMED, B.Sc., A. (1.7.49), 9/22-A, Broadway, Madras—1. (1123)

TOPOGRAPHICAL LIST OF MEMBERS & FIRMS ACCORDING TO REGIONS.

REGION I.

THE STATES OF BOMBAY, SAURASHTRA AND KUTCH

AHMEDABAD.

- †ADARBAD, RUSTOM NAVROAZ, G.D.A., A. (1.7.49), F. (29.3.51), Income-tax Officer, C/o Income-tax Offices, Mirzapur Road, Lal Darwaja. (73)
- AMIN, APAJI BAVAJI, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), APAJI AMIN & CO., 3120/2, Gandhi Road. (127)
- APAJI AMIN & CO., 3120/2, Gandhi Road.
- BIPIN SHETH & CO., 43/2, Sheth's Pole, Ratan Pole.
- CHANDULAL M. SHAH & CO., 268, Gandhi Road.
- CHOKSHI (C. C.) & CO., Girdhar Chambers, Opp: Model Talkies, Gandhi Road
- DESAI, MAHENDRA JAMIATRAM, B.A., LL.B., G.D.A., A. (1.7.49), F. (16.8.49), LAKHIA DESAI & CO., Model Talkies Building, Gandhi Road. (599)
- †GANDHI, JEYSHANKAR AMRITLAL, B.Com., G.D.A., A. (1.7.49), C/o Calico Mills, Outside Jamalpur Gate. (233)
- †GIDWANI, PAHILAJ HASSASING, F.S.A.A., A. (1.7.49), F. (16.8.49), Executive Director, WESTERN INDIA PROSPECTING SYNDICATE LTD., Calico Mills Premises, Post Box No. 28. (378)
- JASHBHAI S. SHAH & CO., SHAHPUR, Mangal Parekh's Khancha, Lallubhai's Pole.
- LADHAWALA & SHAH, 2nd Floor 3090, Gandhi Road.
- LAKHIA, CHANDRAPRASAD RATILAL, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), LAKHIA DESAI & CO., Model Talkies Building, Gandhi Road. (514)
- LAKHIA DESAI & CO., Model Talkies Building, Gandhi Road.
- MARFATIA (NAUSHIR M.) & CO., P. O. Box 95, Gandhi Road
- MARFATIA, NAUSHIR MUNCHERSHAW, G.D.A., A. (1.7.49), F. (16.8.49), NAUSHIR M. MARFATIA & CO., P. O. Box No. 95, Gandhi Road. (113)
- MASHRUWALA, MADHUSUDAN CHANDULAL, B.Com., A. (1.7.49), F. (31.7.50), 7, Brahmin Mitra Mandal Society, Ellis Bridge. (993)
- MEHTA (BHAIIDAS M.) & CO., 570-4, Reid Road.
- MEHTA, BHAIIDAS MANILAL, G.D.A., A. (1.7.49), F. (16.8.49), BHAIIDAS M. MEHTA & CO., 570-4, Reid Road. (384)

- MEHTA, NARENDRA CHIMANLAL, B.Com., A. (12.9.50), VINOD & NARENDRA, 1st Floor, Manilal Mansion, Cross Lane. (1868)
- MEHTA & SHAH, 570-4, Reid Road.
- NAGINDAS & MANEKLAL, Reid Road.
- PANDIT, RAMESHCHANDRA DAHYALAL, A. (24.3.50), with LAKHJA DESAI & CO., Model Talkies Building, Gandhi Road. (1686)
- PARIKH, LALBHAI LALCOBHAI, B.Com., A. (19.7.50), Motilal Hirabhai Market, Station Road. (1804)
- PATEL, BHUPENDRA MATHURBHAI, B.Com., A. (11.7.50), BHUPENDRA PATEL & CO., Khadia, Near English Cinema. (1790)
- PATEL, (C. S.) & CO., Vakil Building, Khadia, Char Rasta.
- PATEL, CHATURBHAI SHANKARBHAI, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), C. S. PATEL & CO., Vakil Building, Khadia, Charasta. (20)
- PATEL, DAHYABHAI BHOGILAL, B.Com., A. (1.7.49), PATEL MANKAD & CO., Bhadra. (1485)
- PATEL, GOVERDHANBHAI SOMABHAI, B.Com., A. (14.9.50), with NAGINDAS & MANEKLAL, Reid Road, Railwayपुर, P. B. No. 1057.
- PATEL, KANTILAL VALLABHAI, B.Com., A. (19.12.49), APAAJI AMIN & CO., 3120/2, Gandhi Road. (1635)
- PATEL, KANUBHAI MOTIBHAI, B.Com., A. (1.9.50), Shelat Bhuvan, Prankunj Society, Gankaria. (1857)
- PATEL MANKAD & CO., Bhadra.
- PUJARA, VIBHUKUMAR NANALAL, B.Com., A. (15.2.51), Manek-Chowk. (1954)
- RAMANLAL G. SHAH & CO., Sankdi Sheri.
- †SADAR, SHAIKH HUSSAIN, G.D.A., A. (29.11.49), Income-tax Officer, Grand Hotel, Lal Darwaza. (1625)
- SHAH, CHANDULAL MULJIBHAI, G.D.A., A. (1.7.49), F. (16.8.49), CHANDULAL M. SHAH & CO., 268, Gandhi Road. (142)
- SHAH, CHANDULAL UMEDCHAND, B.Com., A. (20-9-50), 3399, Revadas' Pole, Mangal Parakh's Khancha, Shahpur. (1872)
- SHAH, CHIMANLAL CHUNILAL, B.Com., A. (1.7.49), F. (13.1.51), NAUSHIE M. MARFATIA & CO., Post Box No. 95, Opp: Fovara, Gandhi Road. (1008)
- SHAH, DHIRAJLAL BHALABHAI, B.Com., A. (15.2.51), 1st Floor, Delhiwala Building, Opp; English Cinema, Panchkuva. (1953)
- SHAH, INDRAVADAN RANCHHODLAL, B.Com., A. (19.12.49), LADHAWALA & SHAH, 2nd Floor, 3090, Gandhi Road. (1636)
- SHAH, JASHBHAI SUNDERLAL, B.Com., A. (18.5.50), JASHBHAI S. SHAH & CO., Shahpur, Mangal Parekh's Khancha, Lallubhai's Pole. (1731)
- SHAH, JAYANT MOTILAL, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), RAMANLAL G. SHAH & CO., Sankdi Sheri. (525)
- SHAH, JAYANTILAL HARILAL, B.Com., A. (1.7.49), C/o Rohit Mills Pole, Sankdi Sheri. (1219)
- SHAH, RAMANLAL MANEKLAL, B.Com., A. (1.7.49), C/o Rohit Mills Ltd., Post Bag No. 190. (1261)
- SHAH, RAMESH RAMANLAL, B.Com., A. (1.7.49), RAMANLAL G. SHAH & CO., Sankdi Sheri. (1468)
- SHAH, SHANTILAL KESHAVALAL, B.A., A. (1.7.49), F. (16.8.49), SHANTILAL K. SHAH & CO., 1924, Gandhi Road, Opposite Fuvera. (708)
- SHAH, VINOD RAMANLAL, B.Com., A. (19.8.50), VINOR & NARENDRA, 1st Floor, Manilal Mansion, Cross Lane. (1841)
- SHANTILAL K. SHAH & CO., 1924, Gandhi Road, Opp: Fuvera.
- SHETH, BIPINCHANDRA MOTILAL, B.Com., A. (24.2.51), BIPIN SHETH & CO., 43/2, Sheth's Pole, Ratan Pole. (1959)
- †SHROFF, MINOCHER NOWROJI, A. (26.12.50), Anklesaria's Block, Kankaria Road. (1927)
- SONI, BANSILAL, B.Com., A. (1.7.49), with C. C. CHOKSHI & CO., "Girdhar Chambers", Opp: Model Talkies, Gandhi Road. (1452)
- THAKER (A. M.) & CO., Hanuman's Pole, Raipur.

THAKER, AMRITLAL MANEKLAL, B.Com., A. (22.6.50), A. M. THAKER & CO., HANUMAN's Pole, Raipur. (1766)

VINOD & NARENDRA, 1st Floor, Manilal Mansion, Cross Lane.

†WAGH, MANGESH NARAYAN, A. (21.12.50), Suraj Villa, 28, Adarsha Society, Ellis Bridge. (1924)

AHMEDNAGAR.

NARALKAR, BAL NARAYAN, A. (1.7.49), Joshi's Bungalow, Diboti Chira. (1513)

ALAMNER. (East Khandesh).

EKTARE, SHRIKRISHNA RAGHUNATH, B.Com., A. (8.2.51), Kridabhuvan Road. (1950)

BARODA.

APAJI AMIN & CO., MANI VILLA, Raopura Road.

†CHOKSHI, MANILAL MANDHAVLAL, B.Com., A. (1.7.49), Sheth Sheri Bhajwada. (1192)

†VAZE, NARHAR BHALCHANDRA, B.Com., A. (1.7.49), C/o The Alembic Chemical Works Co., Ltd. (1010)

BARSI. (Distt. Sholapur).

VAKHARIA, HARAKCHAND VALCHAND, A. (1.7.49), 3335, Halad Lane. (1194)

BELGAUM.

DESHPANDE & JASVALA, 1520, Maruti Gali.

KULKARNI (D.B.) & CO., Audit House.

KULKARNI, DATTO BHURAO, G.D.A., A. (1.7.49), F. (16.8.49), D. B. KULKARNI & CO., Audit House, Corner of Ravivarpeth. (400)

BOMBAY.

ABHYANKAR (B. C.) & CO., 3rd Floor, 35-36, Ali Chambers, Meadows Street, Fort.

ABHYANKAR, BHALCHANDRA CHINTAMAN, G.D.A., A. (1.7.49), F. (16.8.49). B. C. ABHYANKAR & CO., 3rd Floor, 35-36, Ali Chambers, Meadows Street, Fort. (171)

ABHYANKAR, GOVIND SHRIDHAR, B.A., LL.B., G.D.A., A. (25.12.49), F. (23.3.50), Meadows House, Meadows Street, Fort. (1642)

†ADAGRA, D. R., B.Sc., A. (21.9.49), Muncharam Building, 394, Grant Road. (1599)

ADENWALLA (N. D.) & CO., 418, Chhotalal Bhuvan, Kalbadevi Road.

ADENWALLA, NARIMAN DADABHOY, G.D.A., A. (1.7.49), F. (16.8.49), N. D. ADENWALLA & CO., 418, Chhotalal Bhuvan, Kalbadevi Road. (198)

ADVANI, GOVIND PRITAMDAS, B.Com., A. (7.11.50), "Oceana", 214, Marine Drive. (1886)

†ADVANT, ANANT GANGADHAR, B.Com., A. (1.7.49) 'Shantaprasad', Plot No. 67, 1st Lane, Hindu Colony, Dadar. (857)

AGARWAL, NARAINLAL, B.A., G.D.A., A. (1.7.49), NARAINLAL AGARWAL & CO., 58-60, Vithalwadi, Kalbadevi Road. (376)

AGASHIVALA, JASVANTLAL VURJIVANDAS, A. (1.7.49), F. (11.12.50), DALAL, DESAI & KUMANA, Mherwan Building, Sir Phirozshah Mehta Road, Fort (992)

AHMED B. KHAN & CO., 67-69, Dada Manzil, Mohamadali Road.

AHMED N. LILANI & CO., Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mohamadali Road.

AILAWADI (R. D.) & CO., Bombay Mutual Annexe, 17, Gunbow Street, Hornby Road.

AILAWADI, RAM DAS, G.D.A., A. (1.7.49), F. (16.8.49), R. D. AILAWADI & CO., Bombay Mutual Annexe, 2nd Floor, Room No. 19-A, 17, Gunbow Street, Hornby Road, Fort. (146)

AIYAR, ARJUN K. S., B.Com., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), K. S. AIYAR & CO., 49, Apollo Street, Fort. (79)

AIYAR, BHARAT KALYAN SUBRAMANI, A. (1.7.49), F. (16.8.49), K. S. AIYAR & CO., East & West Building, 49, Apollo Street, Fort. (78)

- AIYAR (K. S.) & CO., East & West Building, 49, Apollo Street, Fort.
- AIYAR, PAPANASAM NARAYANASWAMI SWAMINATHAN, B.A., G.D.A., A. (1.7.49), F. (16.8.49), 'Krishna Bhawan', Sandhurst Bridge. (61)
- AIYAR, SHANKAR ARJUN, B.A. (Hons.), A.S.A.A., A. (1.7.49), K. S. AIYAR & CO., East & West Building, 49, Apollo Street, Fort. (1268)
- †AIYAR, VENKATARAMAN, S., B.A. (Com.), A. (15.12.49), Probationary Income-tax Officer, Central Government Building, P. O. Queens Road. (1631)
- AIYER, V. NARAYANA, B.A., A. (11.7.50), 'Magan Vihar', 1st Floor, Matunga, G. I. P. (1794)
- ALLBLESS (R. B.) & CO., 14, Western India House, Sir Phirozshah Mehta Road, Fort.
- ALLBLESS, RUSTOMJI BEJONJI, G.D.A., A. (1.7.49), F. (16.8.49), R. B. ALLBLESS & CO., 14, Western India House, Sir Phirozshah Mehta Road, Fort. (218)
- ALMEIDA, PIUS MICHAEL, A. (1.7.49), CHHOTALAL H. SHAH & CO., Bharucha Buildings, 1st Floor, Princess Street. (1055)
- AMBALAL PATEL & CO., 4th Floor, Medows House, Medows Street, Fort.
- AMBALAL THAKKAR & CO., East & West Building, 49, Apollo Street, Fort.
- AMIN, JASHBHAI BAVAJIBHAI, G.D.A., A. (1.7.49), F. (16.8.49), APAJI AMIN & CO., 14, Hamam Street, Fort. (222)
- AMIN, YOGENDRA CHUNIBHAI, A. (16.12.49), DALAL & SHAH, No. 49-55, Apollo Street, Fort. (1634)
- ANANTHAKRISHNAN, S. B.A., A. (1.7.49), F. (5.8.50), S. A. KRISHNA & CO., 11, Botawalla Building, Elphinstone Circle, Fort. (893)
- †ANDERSON, JOHN, C. A. (SCOT.), A. (1.7.49), with A. F. FERGUSON & CO., Allahabad Bank Buildings, Apollo Street. (1391)
- APAJI AMIN & CO., 14, Hamam Street, Fort.
- †ARAS, DIGAMBAR YESHWANT, A. (1.7.49), C-7, Model House, Proctor Road, Girgaum. (698)
- ARGADE & BHAGWAT, Crescent Chambers, Tamarind Lane, Fort.
- ARGADE, SHAM GANESH, A. (1.7.49), ARGADE & BHAGWAT, Crescent Chambers, Tamarind Lane, Fort. (1412)
- †ASLI, PESTONJI KUVARJI, B.Com., G.D.A., A. (1.7.49), Flat No. 9, Gool Mahal, Sleater Road, P. O. Grant Road. (627)
- AUGRA (FRAMROZE S.) & CO., Esplanade Mansions, Esplanade Road, Fort
- AUGRA, FRAMROZE SORABJI, A. (1.7.49), F. (16.8.49), A. S. MADON & CO., Esplanade Mansions, Esplanade Road, Fort. (39)
- †AVASIA, HOM FRAMJI, G.D.A., A. (1.7.49), Tardeo Terrace, Tardeo Road, (450)
- †AYYAR, S. SRIKRISHNA, B.Sc., A. (7.10.49) with V. SANKAR AIYAR & CO., Deepak Mahal, 4th Floor, Marine Drive. (1612)
- BABUBHAI A. PARIKH & CO., 1st Floor, Patwa Chawl, Zaveri Bazar.
- BABUR, GHANSHYAMDAS HARIKISHANDAS, B.A., I.L.B., G.D.A., A. (1.7.49), F. (16.8.49), Bombay Mutual Annexe, 3rd Floor, Gunbow Street, Fort. (333)
- †BAFNA, SHANTI CHANDRA, B.Com., A. (26.11.49), 71, Jawahar Nagar, Goregaon. (1623)
- BAGADTHEY, VASANT PANDURANG, A. (1.7.49), CHHOTALAL H. SHAH & CO., Bharucha Buildings, 1st Floor, Princess Street. (1430)
- RAJAN, NARIMAN BURJORJI, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), RAMANIA, PANDEY & BAJAN, Navasari Building, 240, Hornby Road, Fort. (86)
- †BAJAN, SORAB BURJORJI, B.Com., G.D.A., A. (1.7.49), C/o The Indian Hotels Co., Ltd., Taj Mahal Hotel. (516)
- BAISARI, BAKUL UMEDRAM, B.Com., A. (1.7.49), G/42, Tara Baug Estate, Charni Road. (1422)
- BALUBHAI P. BHATT & CO., Shri Krishna Nivas, Post Office Lane, Kalbedevi.
- BAMBOAT, MINOCHER NADIRSHAW, G.D.A., A. (1.7.49), Old Aglary Compound, Forjet St, Gowalia Tank. (545)
- BAMJEE, MINOO NAWROJEE, B.Com., A. (1.7.49), 26/C, Napean Sea Road. (1476)

- BANAJI (H. S.) & CO., Prospect Chambers, 1st Floor, Hornby Road, Fort.
- BANAJI, HOMI SORABJI, A. (1.7.49), H. S. BANAJI & CO., Prospect Chambers, 1st Floor, Hornby Road, Fort. (834)
- BAPASOLA, ERUCH JEHangIR, M.Com., A. (1.7.49), Cassinath Bungalow, 24, Nepean Sea Road. (1378)
- †BARDI, KHARSHEDJI, JAHANGIRJI, A. (1.7.49), C/o Godrej & Boyce Mfg. Co., Ltd., Lalbaug, Parcl. (1352)
- †BARIA, DHANJISHAW JAMSHEDJI, A. (1.7.49), Virbhajji Pardiwalla Building, 103, Bora Bazar St., Fort. (1285)
- †BARIA, PESTONJI DINSHAWJEE, B.A., A. (1.7.49), 8, Rustom Baug. (1182)
- PASTIKAR, SHANKAR RAMAKRISHNA, B.Com., LL.B., A.S.A.A., A. (1.7.49), DALAL DESAI & KUMANA, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort. (1119)
- BATHGATE, GORDON MURRAY, O.B.E., C.A. (SCOTLAND), A. (1.7.49), F. (16.8.49), A. F. FERGUSON & CO, Allahabad Bank Building, Apollo Street. (16)
- †BATLIBOI, JAMSHED RUSTOMJI, A. (1.7.49), F. (16.8.49), BATLIBOI & PUROHIT, National Insurance Building, 204, Hornby Road, Fort. (37)
- BATLIBOI & PUROHIT, National Insurance Building, 204, Hornby Road, Fort.
- †BEAVIS, EDWARD FRANK CAMPBELL, A.S.A.A., A. (1.7.49), C/o Burmah-Shell, P. O. Box No. 688. (1431)
- †BHAGVAT, MORESHWAR NILKANTH, G.D.A., A. (1.7.49), Nana Buildings, Polbavdi, Parel. (593)
- BHAGWAT, PANDURANG GANGADHAR, G.D.A., A. (1.7.49), F. (16.8.49), Jiji House, 17, Raveline Street, Fort. (131)
- BHAGWAT, SADASHIV GANESH, A. (1.7.49), F., (16.8.49), 18-4, Goregaonkar Buildings, Top Floor. (766)
- †BHAUMIA, YUSUF EBRAHIM, M.A., B.Sc. (ECON.), A.C.A. (ENG. & WALES), A. (1.7.49), with A. F. FERGUSON & CO., Allahabad Bank Building, Apollo Street. (1512)
- BHARGAVA, ISWAR DAYAL, B.A., A. (1.7.49), F. (30.6.50), I. D. BHARGAVA & CO., 3rd Floor, General Assurance Buildings, 232, Hornby Road. (948)
- †BHARUCHA, DINSHAW RATANSHAW, A. (1.7.49), R. S. BHARUCHA & CO., Jehangir Mansion, 1st Marine Street, Fort. (1313)
- BHARUCHA, KAVAS DOSABHAI, G.D.A., A. (1.7.49), Khurshed House, 604-D, Lady Jehangir Road, Parsi Colony, Dadar. (392)
- BHARUCHA (R. S.) & CO., Jehangir Mansion, 1st Marine Street, Fort.
- BHARUCHA, RATANSHA SHAPURJI, G.D.A., A. (1.7.49), F. (16.8.49), R. S. BHARUCHA & CO., Jehangir Mansion, 1st Marine Street, Fort. (191)
- BHARUCHA, SORABJI SAVAKSHAW, A. (12.7.50), SAKARDANDE & CO., Examiner Press Building, 2nd Floor, Dalal Street, Fort. (1798)
- BHARUCHA, SORAB KHURSHEDJI, B.Com., A. (1.7.49), F. (16.8.49), G. P. KAPADIA & CO., Hamam House, Hamam Street, Fort. (389)
- †BHATIA, SHANTIKUMAR GORDHANDAS, B.Com., A. (20.11.50), 65/67, Vithalwadi, Kalbadevi Road. (1904)
- BHATT, BALUBHAI PRANSHANKAR, G.D.A., A. (1.7.49), F. (16.8.49), BALUBHAI P. BHATT & CO., Shri Krishna Niwas, 1st Floor, Kalbadevi Road, New Silk Market. (624)
- BHATT, DINUBHAI LABSHANKAR, G.D.A., A. (1.7.49), F. (16.8.49), DINUBHAI & CO., 65, Mahatma Gandhi Road Fort. (102)
- BHATT (J. L.) & CO., Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort.
- BHATT, JAYANTILAL LALLUBHAI, A. (1.7.49), F. (12.3.50), J. L. BHATT & CO, Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort. (681)
- BHATT, LAXMISHANKER HARJIWAN, G.D.A., A. (1.7.49), F. (11.11.49), 53, Bora Bazar Street, Fort. (77)
- BHATT (M. J.) & CO., 14, Hamam Street, Fort.
- BHATT, MAGANLAL LALLUBHAI, A. (5.7.50), with AMBALAL THAKKAR & CO., 49, Appollo Street, Fort. (1778)

- BHATT, MOHANLAL JAGJIVAN, G.D.A., A. (1.7.49), F. (16.8.49), M. J. BHATT & CO., 14, Hamam Street, Fort. (268)
- BHAVNAGIRI, RATANJI NOWROJI, B.A., LL.B., A. (1.7.49), F. (16.8.49), S. B. BILLIMORIA & CO., 113, Mahatma Gandhi Road. (746)
- †BHE SANIA, MERWANJI NUSSERWANJI, A.S.A.A., A. (19.8.50), Manager, The Stock Technique Ltd., Cama Building, Dalal Street, Fort. (1834)
- BHOGILAL CHIMANLAL SHAH & CO., 418, Kalbadevi Road, Chhotalal Bhuvan.
- †BHUKHANWALA, DHANSUHLAL VIJUBHAI ATMARAM, B.Com., G.D.A., A. (1.7.49), Sunderwan, Ghodbunder Road, Vile Parle. (825)
- †BHUKHANWALA, TANSUKHLAL SANKERLAL ATMARAM, B.Com., A. (1.7.49), Moti Building, 3rd Floor, 2nd Fanaswadi, Room No. 46-47. (1220)
- BILLIMORIA, BAPUJI BURJORJI, G.D.A., A. (1.7.49), 32, Khctwadi, 12th Lane. (36)
- BILLIMORIA, BHICAJEE SHAPOORJEE, J.P., F.S.A.A., A. (1.7.49), F. (16.8.49), S. B. BILLIMORIA & CO., 113, Mahatma Gandhi Road, Fort. (289)
- †BILLIMORIA, JAL SHAPOORJEE, A. (1.7.49), 21, Cuffe Parade, Colaba. (995)
- BILLIMORIA (S. B.) & CO., 113, Mahatma Gandhi Road, Fort.
- BILLIMORIA, SHAPOORJEE BOMONJEE, J.P., A. (1.7.49), F. (16.8.49), S. B. BILLIMORIA & CO., 113, Mahatma Gandhi Road, Fort. (19)
- BILPADIWALA, HOMI KAIKHUSRU, A. (5.4.50), 758, Parsee Colony, Dadar. (1694)
- BIRDY, BEJONJI DINSHAWJI, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), BATLIBOI & PUROHIT, National Insurance Building, 204, Hornby Road, Fort. (4)
- †BIRDY KHURSHIED FRAMROZ, A. (1.7.49), 33, Ava Chambers, Next to Metro Cinema, Fort. (850)
- †BODE, DINSHAW ARDESHIR, B.Com., G.D.A., A. (1.7.49), 618, Jami Lodge, Jami Jamshed Road. (1336)
- †BORKAR, BHAWANISHANKAR SHAMRAO, A. (24.3.50), C/o Grahams Trading Co. (India) Ltd., 16, Bank Street, Fort. (1684)
- BORKAR, DURGA KRISHNARAO, G.D.A., A. (1.7.49), F. (16.8.49), BORKAR & MUZUMDAR, 1st Floor, Sorab House, 235-237, Hornby Road, Fort. (6921)
- †BORKAR, GOPAL SHAMARAO, B.A., A. (1.7.49), C/o Shri G. V. WAGLE, 21-F, Ambawadi, Girgaum. (1540)
- BORKAR & MUZUMDAR, First Floor, Sorab House, 235-237, Hornby Road, Fort.
- BRAMHANDKAR, DHUNDIRAJ DATTARAM, G.D.A., A. (1.7.49), Jayendra Mahal, Block 'C', 13, Vincent Road, Dadar. (1137)
- BUHARIWALLA, SOLI ADERJI, B.Com. A. (11.7.50), Central Bank Building, 3rd Floor, Room No. 6, Bruce Street, Fort. (1792)
- BULSARA, FIROZE KAIKHUSHROO, A. (1.7.49), 804-B, Kingsway, Dadar. (1237)
- BULSARA, KAIKHUSHROO ARDESHIR, A. (1.7.49), 220, Tardeo Road. (861)
- CAPTAIN & CO., Advani Chambers, 2nd Floor, Sir Phirozeshah Mehta Road, Fort.
- CAPTAIN, DARA HORMUSJI, A. (1.7.49), CAPTAIN & CO., Advani Chambers, (2nd Floor), Sir Phirozeshah Mehta Road, Fort. (1369)
- CAPTAIN, HORMUSJI FRAMJI, G.D.A., A. (1.7.49), F. (3.5.50), CAPTAIN & CO., Advani Chambers (2nd Floor), Sir Phirozeshah Mehta Road, Fort. (200)
- †CAPTAIN, MEHERWANJI CURSETJI, G.D.A., A. (1.7.49), 4, Bandra Hill, Bandra. (1349)
- CHAMARTI & CO., Room No. 4, First Floor, Ramchandra Building, 280, Carnac Road.
- CHAMARTI, VENKETESWARLU, A. (1.7.49), CHAMARTI & CO., Room No. 4, First Floor, Ramchandra Building, 280, Carnac Road. (1148)
- CHANDABHOY & JASSOOBHOY, Advani Chambers, Sir Phirozeshah Mehta Road, Fort.
- CHANDRAKANT & CO., Sir Vithaldas Chambers, 16, Apollo Street, Fort.
- CHANDULAL M. SHAH & CO., Kamal Building, 5th Floor, Cowasjee Patel Street, Fort.

- †CHANDUWADIA, JEHANBUX SHAVAKSHA, B.Com., A. (1.7.49), Wassiamull Building 'B' Block, 3rd Floor, Grant Road. (942)
- CHAPMAN, ROBERT GEOFFREY, B.A., F.C.A. (ENG. & WALES), A. (1.7.49), F. (16.8.49), A. F. FERGUSON & CO., Allahabad Bank Buildings, Apollo Street. (371)
- †CHARNA, BAPUJI, MANCHERSHAW, G.D.A., A. (1.7.49), C/o Charna Master & Co., Round Building, Kalbadevi Road. (575)
- CHAUGULE, GOPAL LAXMAN, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), 100, Hindu Colony, Dadar. (743)
- CHHOGMAL & CO., Sir Vitthal Das Chambers, 16, Apollo Street, Fort.
- CHHOTALAL H. SHAH & CO., Bharucha Building, 1st Floor, Princess Street.
- CHITALE (M. P.) & CO., 10, Ali Chambers, Medows Street, Fort.
- CHITALE, MADHAO PURUSHOTTAM, B.A. (Hons.), A. (1.7.49), M. P. CHITALE & CO., 10, Ali Chambers, Medows Street, Fort. (1046)
- CHOKSEY, NARENDRA NATVERLAL, B.Com., A. (1.7.49), Banker's House, 34, Chowpatti Road, Behind Wilson College. (1114)
- CHOKSHI (C. C.) & CO., 11, Bruce Street, Fort.
- CHOKSHI, CHINU CHIMANLAL, B.Com., A. (1.7.49), F. (16.8.49), C. C. CHOKSHI & CO., 11, Bruce Street, Fort. (657)
- †CHOKSHI, RANCHHODLAL MANILAL, B.Com., A. (26.8.49), C/o Shri Laldas S. Vanl, "Dew Villa", 5th Road, Khar. (1586)
- †CHOKSY, RUSI KAIKHUSHROO, A. (1.7.49), 24, 1st Dhobi Talao Street, Palkhiwalla House. (1472)
- †CHOPRA, PINDI DAS HARICHAND, A. (17.8.50), Chief Accountant, - B. R. Herman & Mohatta (India) Ltd., Sir Phirozeshah Mehta Road, Fort. (1824)
- CHOTHIA, JAL JAMSHEDJI, G.D.A., A. (1.7.49), Windsor Chambers, Cawasji Patel Street, Fort. (1356)
- †CHUDAWALLA, MANUBHAI CHUNILAL, A. (1.7.49), C/o Glaxo Laboratories (India) Ltd., Worli Road. (1344)
- †CLERK, VESANTIAL CHHAGANLAL, G.D.A., A. (1.7.49), 2nd Parsiwada, Bal Krishna Niwas, 3rd Floor, Room No. 46, Vithalbhai Patel Road. (704)
- COLE, FREDERICK ARTHUR, F.C.A. (ENG. & WALES), A. (1.7.49), F. (16.8.49), A. F. FERGUSON & CO., Allahabad Bank Buildings, Apollo Street. (28)
- CONTRACTOR, DINSHAW EDALJI, A. (1.7.49), Pran Kanta Building, Khetwadi Back Road. (793)
- CONTRACTOR (H. M.) & CO., Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort.
- CONTRACTOR, HUSENI MOHAMMEDALLY, B.Com., LL.B., G.D.A., A. (1.7.49), F. (16.8.49), H. M. CONTRACTOR & CO., Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort. (388)
- †COOPER, ADARJI, NOWROJI, G.D.A., A. (1.7.49), with SORAB S. ENGINEER & CO., Ismail Building, 381, Hornby Road. (524)
- †COOPER, FRAMJI COWASJI, B.A., LL.B., G.D.A., A. (1.7.49), Secretary, Central Bank of India Ltd., Mahatma Gandhi Road, Fort. (1149)
- †COOPER, RUSSI NAVEROJI, A. (1.7.49), 381, Hornby Road. (1002)
- COOPER, RUSTOM CAVASJEE, M.Com. Ph.D. (Econ.), A.S.A.A., A. (1.7.49), P. C. HANSOTIA & CO., Nanjee Building, 17, Elphinstone Circle, Fort. (1096)
- †COOPER, SORAB NOWROJI, B.Com., G.D.A., A.S.A.A., A. (1.7.49), Deputy Chief Accountant, The Associated Cement Co. Ltd., No. 1, Queens Road. (1292)
- CORNELIUS & DAVAR, 51, Esplanade Road, Fort.
- †DADABHOY, JAL NARIMAN, B.Sc., G.D.A., A.S.A.A., A. (1.7.49), Chief Accountant, Tata Chemicals Ltd., Bombay House, 24, Bruce Street, Fort. (465)
- †DALAL, BABUBHAI NAGINDAS, B.Com., G.D.A., A. (25.7.50), Chief Accounts Officer, B.E.S.T. Undertaking, "Electric House", Fort. (1810)
- DALAL (C. L.) & CO., C/o P. T. Shah & Sons, East & West Building, Apollo Street, Fort.
- DALAL, CHAMPAKLAL LALLOBHAI, G.D.A., A. (1.7.49), F. (12.3.50), C. L. DALAL & CO., East & West Building, C/o P. T. Shah & Sons, 55, Apollo Street. (504)

- DALAL, DESAI & KUMANA, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort.
- †DALAL, HOMI PESTONJI, A.S.A.A., G.D.A., A. (1.7.49), C/o The Associated Cement Companies Ltd., 1, Queens Road, (706)
- DALAL, NATVARLAL THAKORDAS, B.Com., A. (1.7.49), BATLIBOI & PUROHIT, National Insurance Building, 204, Hornby Road, Fort. (1085)
- DALAL, NATVERLAL CHANDULAL B.A., G.D.A., A. (1.7.49), Mangal Bhuvan, 3rd Floor, No. 25, Mangalwadi, Girgaum. (379)
- DALAL, PHIROZE HIRJIBHAI, M.A., G.D.A., A. (1.7.49), with B. D. JOKHAKAR & CO., 14, Hamam Street, Fort. (1117)
- DALAL, RAMANIKLAL KARASONDAS, B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49), DALAL & SHAH, 49-55, Apollo Street, Fort. (111)
- †DALAL, RUTTONSHAW PESTONJEE, F.S.A.A., A. (1.7.49), F. (16.8.49), Member, Income-tax Appellate Tribunal, Plot No. 5, Sleater Road. (85)
- DALAL & SHAH, 49-55, Apollo Street, Fort.
- DALAL (S. C.) & CO., Bank Street Building, 11, Bank Street.
- DALAL, SHANTILAL CHUNILAL, B.Com., A. (21.9.49), S. C. DALAL & CO., Bank Street Building, 11, Bank Street. (1600)
- DAMANIA, HOMI MERWANJI, M.Com., A. (19.8.50), KAPADIA DAMANIA & CO., Aga Khan Building, Dalal Street, Fort. (1840)
- DAMANIA, PANDAY & BAJAN, Navsari Buildings, 240, Hornby Road, Fort.
- DAMLE, RAGHUNATH SHANKAR, B.A., (Hons.), A. (5.7.50), Anandi Chawl, Shastri Hall, Grant Road. (1782)
- DANDEKAR KRISHNA RAGHUNATH, B.Com., A. (1.7.49), C/o Vijaya Commercial Corporation, 11, Bruce Street. (1256)
- †DANDEKAR, NARAYAN, I.C.S., A. (1.7.49), C/o The Scindia Steam Navigation Co., Ltd., Scindia House, Ballard Estate. (1262)
- †DAROOWALLA, NADIRSHAH ARDESHIR, B.Com., A.S.A.A., A. (1.7.49), Chief Accountant, The New India Assurance Co., Ltd., Esplanade Road, Fort. (1410)
- DARUVALLA, JAL CAWASJI, G.D.A., A. (1.7.49), Hardinge House, Gowalla Tank, P. O. Cumballa Hill. (201)
- †DAS GUPTA, INDU BHUSHAN, M.A., (Com.), LL.B., A.S.A.A., A. (1.7.49), C/o Bombay Port Trust, Ballard Estate, Fort. (1186)
- DASTOOR (H. J.) & CO., Cook's Building, 2nd Floor, Hornby Road, Fort.
- DASTOOR, HORMASJI JAMSHEDJI, B.A., A.S.A.A., A. (1.7.49), H. J. DASTOOR & CO., Cook's Building, 2nd Floor, Hornby Road, Fort. (1501)
- DASTUR, DARA NASSERWANJI, G.D.A., A.S.A.A., A. (1.7.49), DASTUR KANGA & CO., 5, Hamam Street, Fort. (449)
- †DASTUR, DINSHAW KAVASJI, G.D.A., A. (1.7.49), C/o Greaves Cotton & Crompton Parkinson Ltd., 1, Forbes Street, Fort. (915)
- DASTUR, ERACH JAMSHEDJI, B.Com., G.D.A., A.S.A.A., A. (1.7.49), F. (16.8.49), SORAB S. ENGINEER & CO., Ismail Building, 381, Hornby Road, Fort. (48)
- DASTUR KANGA & CO., 5, Hamam Street, Fort.
- DATAR, GANESH DATTATRAYA, A. (23.8.50), C/o India United Mills Ltd., Indu House, Dougall Road, Ballard Estate. (1850)
- DAVAR & BALSARI, Jehangir Wadia Building, 51, Esplanade Road, Fort.
- DAVAR, DORAB RUSTOMJI, G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), CORNELIUS & DAVAR, 51, Esplanade Road, Fort. (232)
- DAVAR, NANABHOY SORAB, A. (21.3.50), DAVAR & BALSARI, Jehangir Wadia Building, 51, Esplanade Road, Fort. (1656)
- DAVAR (NAVROZ A.) & CO., Motlibai Wadia House, 22-D, Parsi Bazar Street, Fort.
- DAVAR, NAVROZ ARDESHIR, M.A., F.S.A.A., A. (1.7.49), F. (16.8.49), NAVROZ A. DAVAR & CO., Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort. (144)
- DAVE, ANANT DALPATRAM, B.Com., A. (6.2.51), 3rd Floor, Chikhal House, 453-455, Kalbadevi Road. (1947)

- DAVER, NAUSHIRWAN BURJORJEE, A.S.A.A., A. (1.7.49), "Burjor Building", 38, Garden Road, Apollo Reclamation. (1108)
- DAWUR, M. H., A. (1.7.49), F. (16.8.49), 83, Bolton House, Opp. Marine Lines Station, Queens Road. (1562)
- DESAI (A. H.) & CO., 25, Bank St., 2nd Floor, Fort.
- DESAI, AMRIT HARIBHAI, B.Com., A. (1.7.49), A. H. DESAI & CO., 25, Bank Street, 2nd Floor, Fort. (1477)
- DESAI (B. D.) & CO., 308, Tardeo Road.
- DESAI, BALVANTRAI DAYABHAI, A. (1.7.49), B.D. DESAI & CO., 308, Tardeo Road, Nanachowk. (1061)
- †DESAI, BALVANTRAI DAHYABHAI, B.Com., A. (1.7.49), Ekadashi Building, 25, Parekh Street. (1498)
- DESAI, CHANDRAKANT MAGANLAL, B.Com., A. (13.11.50), 40, Lajpatrai Road, Vile Parle. (1897)
- DESAI (D. S.) & CO., Round Building, 2nd Floor, Room No. 7, Kalbadevi.
- DESAI, DINKAR SAKHARAM A. (1.7.49), F. (16.8.49), D. S. DESAI & CO., Round Building, 2nd Floor, Room No. 7, Kalbadevi. (787)
- DESAI, JAL TEMULJI, G.D.A., A. (1.7.49), F. (16.8.49), DALAL DESAI & KUMANA, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort. (154)
- DESAI, KANTILAL SHAMALDAS, A. (1.7.49), F. (16.8.49), KANTILAL DESAI & CO., 40, Picket Road, 2nd Floor, Kalbadevi. (729)
- DESAI, MANUBHAI DOLATRAI JIVANJI, A. (1.7.49), F. (30.3.51), MANUBHAI DESAI & CO., 'Mirabelle Hotel', 3rd Floor, 33-A, New Marine Lines. (966)
- †DESAI, MOHANLAL HARIBHAI, B.Com., LL.B., A. (17.5.50), 164, Ground Floor, II Lane, Shivaji Park. (1723)
- DESAI, NANUBHAI JOGIBHAI, A. (1.7.49), F. (16.8.49), NANUBHAI DESAI & CO., Sir Vithaldas Chambers, 16, Apollo Street, Fort. (660)
- †DESAI, NANUBHAI VALLABHBHAI, A. (23.12.49), Appellate Assistant Commissioner of Income-tax, 'L' Range, Bombay, Central Government Buildings, Queens Road. (1639)
- DESAI, NAVINCHANDRA KIKUBHAI, B.Com., A. (1.7.49), Ratanshi Dhanji Bhatia Niwas, 2nd Floor, Opp. Thakurdwar Post Office, Thakurdwar. (1271)
- DESAI, NAVICHANDRA RAMANLAL, A. (21.3.50), Laxmi Nilayam, Nehru Road, Vishnu Street, Vile-parle. (1662)
- DESAI, NOSHIR NANABHAI, B.A., B.Com., A. (1.7.49), NAUSHIR M. MARFATIA & CO., Alice Building, Hornby Road, Fort. (1280)
- DESAI, OCHHAVALAL MANEKLAL, A. (1.7.49), O. T. GANDHI & CO., Sambava Chambers, Sir Phirozeshah Mehta Road, Fort. (1253)
- DESAI (R. D.) & CO., Chandanmal Mansion, First Floor, 431, Kalbadevi Road.
- DESAI, RAMESHCHANDRA DAHYABHAI, B.Sc., A. (1.7.49), R. D. DESAI & CO., Chandanmal Mansions, First Floor, 431, Kalbadevi. (1071)
- DESAI, RESHMIKANT HIRALAL, B.Com., A. (1.6.50), "Pushpavatika", 12th Road, Khar. (1735)
- DESAI, SHATANU NANUBHAI, A. (1.7.49), NANUBHAI & CO., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort. (1232)
- DESAI, SHIRISHCHANDRA RATILAL, B.Com., A. (2.12.50), Nootan Nagar, 'H' Building, Block No. 26, Turner Road, Bandra. (B.S.D.). (1912)
- DESHPANDE, ANANT VENKATESH, F.S.A.A., A. (1.7.49), F. (16.8.49), DESHPANDE & JASAVALA, 359, Petit Building, Hornby Road. (601)
- DESHPANDE & JASAVALA, Petit Building, 359, Hornby Road, Fort.
- DESHPANDE, VAMAN HARI, G.D.A., A. (1.7.49), F. (16.8.49), BATLIBOI & PUROHIT, National Insurance Building, 204, Hornby Road, Fort. (276)
- †DEVARAJAN, VISWANATH, G.D.A., A. (1.7.49), No. 7, Jaya Niwas, Vincent Road, Matunga, G.I.P. (959)
- DEVIDAS VITHALDAS & CO., 16, Apollo Street, Fort.
- DHABAR, NARIMAN KAIKHUSRU, A. (1.7.49), F. (18.7.50), B. P. GHARDA & CO., 121, Mahatma Gandhi Road, Fort. (994)
- DHAGE (V. K.) & CO., Podar Chambers, Parsi Bazar Street, Fort.

- DHAGE, VENKATRAO KRISHNAJI, B.A., LL.B., G.D.A., A. (1.7.49), F. (16.8.49), V. K. DHAGE & CO., Podar Chambers, Parsl Bazar Street, Fort. (457)
- DHANBHOORA, KAWAS JEHangIRJI, A. (1.7.49), F. (16.8.49), MEHTA DHANBHOORA & CO., Ali Chambers, Medows Street, Fort. (527)
- †DHARMAHIKARI, VINAYAK GOVIND, B.Com., A. (1.7.49), 116, Shivaji Park, Dadar. (1399)
- †DHONDY, HORMUSJI BEHRAMJI, A. (1.7.49), with S. B. BILLIMORIA & CO., 113, Mahatma Gandhi Road, Fort. (1330)
- †DIGARIA, RUSTOMJI DOSSABHAI, G.D.A., A. (1.7.49), C/o The Capital Cinema, Opposite Victoria Terminus. (230)
- DINUBHAI & CO., 65, Mahatma Gandhi Road, Fort.
- DIVAN, RAMANLAL CHANDULAL, B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49), CHANDABHOY & JASSOOBHOY, Advani Chambers, Sir Phirozeshah Mehta Road, Fort. (75)
- DOCTOR, DARASHAW SORABJI, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), Hashim Building, 38-40, Churchgate Street, Fort. (246)
- DOODHMAL, RUSI COOVERJI, J.P., G.D.A., A. (1.7.49), No. 2, Sleater House, Sleater Road. (590)
- DOODHWALA (M. L.) & CO., 'B' Fort Chambers, Dean Lane, Hamam Street, Fort.
- DOODHWALLA, MAGANLAL LALBHAI, B.Com., A. (1.7.49), F. (16.8.49), M. L. DOODHWALA & CO., 'B' Fort Chambers, 2nd Floor, Dean Lane, Hamam Street, Fort. (726)
- DOOMASIA (D. A.) & CO., Ali Chambers, Medows Street, Fort.
- DOOMASIA, DORABSHAW ARDESHIR, G.D.A., A. (1.7.49), F. (16.8.49), D. A. DOOMASIA & CO., Ali Chambers, Medows Street, Fort. (225)
- †DORDI, PHIROZ ARDESHIR, G.D.A., A. (1.7.49), Block No. 16, Rustom Baug, Victoria Road, Byculla. (477)
- DOSHI, JAGMOHANDAS KESHAVJI, B.Com., A. (1.7.49), F. (16.8.49), G. P. KAPADIA & CO., Hamam House, Hamam Street, Fort. (447)
- DOSHI, PRAFULLACHANDRA KESHAVLAL, B.Com., A. (1.7.49), 9, Ansari Road, Ville-Parle (West). (1413)
- †DOTIVALA, MANEK HORMASJI, A. (1.7.49), with A. F. FERGUSON & CO., Allahabad Bank Buildings, Apollo Street. (856)
- DOTIWALLA, JAL MUNCHERJI, G.D.A., A. (1.7.49), F. (16.8.49), P. C. HANSOTIA & CO., Nanjee Building, 17, Elphinstone Circle, Fort. (427)
- †DOUGLAS, ROBERT, A. (1.7.49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Magnet House, Ballard Estate. (1440)
- DRIVER, MINOCHER SORABJI, B.Com., A. (21.8.50), C/o The Bombay Dyeing & Mfg. Co., Ltd., Neville House, Ballard Estate. (1843)
- DUBASH, MINOCHER DOSABHAI, G.D.A., A.S.A.A., A. (1.7.49), with S. B. BILLIMORIA & CO., 113, Mahatma Gandhi Road. (970)
- DUBASH, NOSHIR FRAMROZE, B.A., A. (17.8.50), 747, Peshotam Villa, Road No. 6, Parsee Colony, Dadar. (1825)
- DUMALE, SHIVRAM PARSHURAM, B.A., A. (24.8.49), Shree Samaratha Sadan, Benham Hall Lane, Girgaum. (1579)
- DUNGOR, RUTTONSHAW DINSHAWJI, G.D.A., A. (1.7.49), Jehangir Mansion, 3rd Floor, 1st Marine Street, Fort. (949)
- †DUTIA, DUNGERSEY J., A. (1.7.49), with SURI & CO., 64, Lakshmi Building, Sir Phirozeshah Mehta Road, Fort. (778)
- ELAVIA, PHIROZE DINSHAWJI, G.D.A., A. (1.7.49), C-7, Khusro Baug, Near Electric House, Colaba Causeway. (1164)
- †ENGINEER, ARDESHIR SORABJI, G.D.A., A. (1.7.49), 15/B, Balaram Road, Grant Road. (794)
- ENGINEER, KAIKHUSHROO SORABJI, B.Com., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), SORAB S. ENGINEER & CO., Ismail Building, 381, Hornby Road, Fort. (280)
- ENGINEER, MRS. SHIRIN KAIKHUSHROO, B.Com., A. (1.7.49), C/o Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort. (281)
- ENGINEER (SORAB S.) & CO., Ismail Building, 381, Hornby Road, Fort.

- ENGINEER, SORABJI SHAPURJI, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), SORAB S. ENGINEER & CO., Ismail Building, 381, Hornby Road, Fort. (82)
- FATEHPURIA, SUNDARLAL, B.Com., A. (1.7.49), SUNDERLAL & CO., National Indian Life Insurance Building, 59, Forbes Street, Fort. (1266)
- FERGUSON (A. F.) & CO., Allahabad Bank Buildings, Apollo Street, Fort.
- †FORBES, BEHRAMJI JAMSHEDJI, G.D.A., A. (1.7.49), C/o Anchor Line Ltd., Neville House, Graham Road, Ballard Estate. (1401)
- FORD RHODES PARKS & CO., Bank of Baroda Building, Apollo Street.
- †GAGWANI, PADAMSI HARIDAS, G.D.A., A. (1.7.49), F. (16.8.49), 2nd Floor, Sir Vithaldas Chambers, 16, Apollo Street, Fort. (372)
- GANDHI, DEVENDRA CHIMANLAL, B.Com., A. (27.4.50), 70, Tulsi Vihar, Marine Drive, Fort. (1705)
- GANDHI, MANHERLAL MANGALDAS, B.Com., A. (16.2.51), with DALAL & SHAH, 49-55, Apollo Street, Fort. (1956)
- GANDHI, MINOO NAOROJI, G.D.A., A. (1.7.49), F. (16.8.49), Ava Villa, Kohdadad Circle, Dadar. (445)
- GANDHI (O. T.) & CO., Sambava Chambers, Sir P. M. Road, Fort.
- †GANGULI, SUDHANSU CUMAR, B.Sc., G.D.A., A. (1.7.49), Assistant Commissioner of Income-tax, Central Government Building, Queens Road. (1455)
- †GARDA, NADIR FRAMROZ, B.A., G.D.A., A. (21.3.50), Theosophical Colony, Juhu. (1659)
- GHANEKAR, PURUSHOTTAM DATTATRAYA, B.A., B.Com., A. (27.8.49), 14-D, Khotachiwadi, Girgaon. (1583)
- †GHANGURDE, ANANT NARAYAN, B.Com., A. (1.7.49), 168, I Thakurdwar Road. (1393)
- GHARDA (B. P.) & CO., Opp. The University Gardens, 121, Mahatma Gandhi Road, Fort.
- GHATALIA (S. V.) & CO., 19, Hamam Street, Fort.
- GHATALIA, SHATISCHANDRA VIRCHAND, B.Com., F.S.A.A., A. (1.7.49), F. (16.9.50), S. V. GHATALIA & CO., 19, Hamam Street, Fort. (1011)
- GHYARA, SAM RUSTOMJI, A. (13.11.50), with KALYANIWALLA & MISTRY, 32, Apollo Street, Fort. (1895)
- †GADWANI, NANIK MOTUMAL, B.Sc., A. (1.7.49), C/o Mackinnon Mackenzie & Co., Ballard Estate. (1153)
- GONDALIA, GORDHANDAS HIRJI, B.Com., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), GONDALIA & MANDVIWALLA, Hamam House, Hamam Street, Fort. (751)
- GONDALIA & MANDVIWALLA, Hamam House, Hamam Street, Fort.
- †GONGE, DEVIDAS, MADAVRAO, B.Com., A. (24.8.49), C/o Accountant General's Office. (1580)
- †GONSALVES, GEORGE JOHN VINCENT, G.D.A., A. (1.7.49), 33-C, Matharpacady, Mazagaon. (1116)
- †GORE, VISHWANATH HARI, B.Sc., A. (1.7.49), Mahagiri Road. Thana. (1140)
- GRACIAS, JOSEPH CONSTANT, A. (5.9.49), Janmohamed Building, Charni Road. (1591)
- GUBBI (N. S.) & CO., Fort Chambers, Hamam Street, Fort.
- GUBBI, NAGOO SRINIVAS, G.D.A., A. (1.7.49), F. (16.8.49), N. S. GUBBI & CO., Fort Chambers, Hamam Street, Fort. (96)
- GUPTA & CO., 27, Alli Chambers, Tamarind Lane, Fort.
- †GUPTA, ARVIND DATTATRAYA, B.Com., A. (4.1.51), 37, Mahomed Building, Vincent Road, Dadar. (1932)
- GUPTA, SURENDRA VISHVANATH, B.Com., A. (27.8.49), GUPTA & CO., 27, Alli Chambers, Tamarind Lane, Fort. (1587)
- GUTGUTIA (K. N.) & CO., General Assurance Building, Hornby Road, Fort.
- GUZDAR, DINSHAW PESI, A. (1.7.49), F. (24.3.51), C/o Oriental Government Security Life Assurance Co., Ltd., Oriental Buildings, Mahatma Gandhi Road. (286)

- GYARA, MINOO J., B.A., A. (1.7.49), with *BATLIBOI & PUROHIT*, 204, Hornby Road, Fort. (1258)
- HANSOOTIA (P. C.) & CO.*, Nanjee Building, 17, Elphinstone Circle, Fort.
- HANSOTIA*, PESTONJI CAVASJI, B.Com., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), P. C. *HANSOTIA & CO.*, Nanjee Building, 17, Elphinstone Circle, Fort. (35)
- HARDIKAR*, MADHUKAR MAHESHWAR, B.A., A. (1.7.49), K.S.A. Buildings, 3rd Floor, Bhawani Shankar Road, Dadar. (1026)
- HARIHARAN & CO.*, 70-A, Stock Exchange Building, Apollo Street, Fort.
- HARIBARAN*, PALGHAT RAMAKRISHNA IYER, G.D.A., A. (1.7.49), F. (16.8.49), *HARIHARAN & CO.*, 70-A, Stock Exchange Building, Apollo Street, Fort. (396)
- †*HARIHARAN*, PERUVEMBA RAMASWAMIER, A. (18.8.50), C/o Oriental Government Security Life Assurance Co., Ltd., Oriental Building, Fort. (1829)
- HATHIRAM*, PESI DADIBA, B.A., A. (1.7.49), Addie House, 607/A, Kingsway, Dadar. (1481)
- †*HERBERT*, JOSEPH, A. (11.1.51), 28, Eusuf Building, Carnac Road. (1925)
- HIRJI-KHURSHED*, HISTASP SORABJI, A.S.A.A., A. (1.7.49), 133, Marin Drive, Churchgate. (1025)
- †*HIRJI-KHURSHED*, HOMI SORABJI, A. (1.7.49), C/o The Associated Cement Cos. Ltd., 1, Queens Road, Fort. (1347)
- †*HORMASJI*, ARDESHIR JIVANJI, B.A., (HONS.), A. (25.11.49), Sunama House, 140, Cumballa Hills. (1621)
- IRANI*, BOMAN RASHID, A. (1.7.49), Nanabhoy Chambers, 4th Floor, Gunbow Street, Fort. (1527)
- ITALIA*, *HORMASJI PIROJSHA*, G.D.A., A. (1.7.49), F. (16.8.49), *HABIB & CO.*, Patharia Palace, 75, Mohamed Ali Road. (322)
- †*IYER*, NATESAN SITARAMAN, B.Com., A. (2.6.50), 2, Madhav Kunj, 553, Adenwalla Road, Matunga, G.I.P. (1757)
- IYER (R. S. V.) & CO.*, 23-24, Noor Building, Opposite B.B. & C.I. Rly. Station, Dadar.
- IYER*, R. S. VENKATESWARA, A. (13.1.51), R. S. V *IYER & CO.*, 23-24, Noor Building, Opp. B.B. & C.I. Rly. Station, Dadar. (1936)
- JACOBS*, WIL ISAAC, B.A., A. (1.7.49), "Mintry Manzil", 2nd Floor, Sitaladevi Temple Road, Mahim. (800)
- JAGTAP (R. A.) & CO.*, 67, Apollo Street, Fort.
- JAGTAP*, RAOSAHEB AMRITRAO, B.A., B.Com., A. (1.7.49), R. A. *JAGTAP & CO.*, 67, Apollo Street, Fort. (1419)
- †*JALUNDHWALA*, RAMANLAL CHHOTALAL, B.Com., F.S.A.A., A. (1.7.49), Dy. Manager, The Scindia Steam Navigation Co., Ltd., Scindia House, Dougali Road, Ballard Estate. (489)
- JANTRANIA*, BHAGWANDAS MANILAL, B.Com., A. (7.9.50), with K. S. *AIYAR & CO.*, 49-55, Apollo Street, Fort. (1864)
- JASAVALA*, DOSABHOY JAMSHEDJI, G.D.A., A. (1.7.49), F. (16.8.49), *DESH-PANDE & JASAVALA*, Petit Building, 359, Hornby Road, Fort. (546)
- JASSOORHOY*, *HORMASJI DINSHAW*, A. (1.7.49), F. (16.8.49), *CHANDABHOY & JASSOORHOY*, Advani Chambers, Sir Phirozshah Mehta Road, Fort. (74)
- †*JAVERI*, NARENDRA M., B.Com., A.S.A.A., A. (1.7.49), Secretary, Burroughs Wellcome & Co. (India) Ltd., Cook's Building, Hornby Road. (1464)
- JAYANTILAL THAKKAR & CO.*, 11, Mahatma Gandhi Road, Opp: Rajabai Tower, Fort.
- JHAMB*, CHHABIL DASS, A. (17.5.50), 38, Ambulkar Sadan, Gokhale Road (South), Dadar. (1725)
- JIVRAJ & CO.*, 317, Kalbadevi Road, Opp: Swadeshi Market.
- †*JOG*, BHASKAR DAMODAR, B.A., G.D.A., A. (1.7.49), F. (16.8.49), Income-tax Officer, Section III (Central) Bombay, "Shri Nivas", 746, Parsi Colony, Dadar. (160)
- JOGLEKAR*, GOVIND KRISHNA, G.D.A., A. (1.7.49), Mate's House, Dombivli, G. I. P. Rly. (898)

- †JOGLEKAR, PURUSHOTTAM RAGHUNATH, B.Com., A. (1.7.49), Cirdhar Bhuvan, 417, Lamington Road, Girgaon. (1377)
- JOKHAKAR (B. D.) & CO., 14, Hamam Street, Fort.
- JOKHAKAR, BHALCHANDRA DALPATRAM, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), B. D. JOKHAKAR & CO., 14, Hamam Street, Fort. (390)
- †JORAPUR, KRISHNA BHIMARAO, B.Sc., LL.B., A. (1.7.49), K. B. JORAPUR & CO., 4th Floor, Commissariat Building, Hornby Road, Fort. (967)
- JOSHI (D. D.) & CO., 19, Laxminarayan Baug, 'Y' Road North, Mahim.
- JOSHI, KARSONDAS RATANSHI, G.D.A., A. (1.7.49), F. (16.8.49), K. R. JOSHI & CO., 19, Laxminarayan Baug, 'Y', Road North, Mahim. (651)
- JOSHI, DINKAR GANESH, B.A., A. (1.7.49), with KULKARNI & KHANOLKAR, Bell & Co's Building, Sir Phirozshah Mehta Road, Fort. (745)
- JOSHI (K. R.) & CO., Opposit Station, Ghatkopar. (G.I.P.).
- JOSHI, KARSONDAS RATANSHI, G.D.A., A. (1.7.49), F. (16.8.49), K. K. JOSHI & CO., Opposit Station, Ghatkopar (G.I.P.). (622)
- JOSHI (L. M.) & CO., 5, Hamam Street, Fort.
- JOSHI, LAXMIKANT MANOHAR, A. (1.7.49), L. M. JOSHI & CO., 5, Hamam Street, Fort. (1267)
- JOSHI, MAHENDRAKUMAR LALSHANKER, A. (1.7.49), F. (16.8.49), 68/70, C. P. Tank Road, (669)
- JOSHI (R. D.) & CO., 59, Forbes Street, Fort.
- KABRAJI (D. H.) & CO., Central Bank Building, Mahatma Gandhi Road, Fort.
- KABRAJI, DOSABHOY HIRAJI, B.A., G.D.A., F.S.A.A., A. (1.7.49), F. (13.10.49), D. H. KABRAJI & CO., Central Bank Building, Mahatma Gandhi Road. (219)
- KALE (V. G.) & CO., Narayan Bhuvan, Brahman Wadi, Nawapada, Thana.
- KALE, VITHAL GANESH, A. (3.6.50), V. G. KALE & CO., "Narayan Bhuvan", Brahman Wadi, Nawapada, Thana. 1760)
- KALYANI, JAMNADAS HAKMICHAND, G.D.A., A. (1.7.49), F. (16.8.49), Navasari Building, Hornby Road, Fort. (733)
- †KALAYANIVALA, NAVOROJI RUSTAMJI, B.Com., G.D.A., A.S.A.A., A. (1.7.49), C/o Canteen Contractors Syndicate Ltd., Amar Buildings, Sir Phirozshah Mehta Road, Fort. (640)
- KALYANIWALLA & MISTRY, 32, Apollo Street, Fort.
- †KAMATH, CHOLPADI EKANATH, A. (1.7.49), 18/477, Rukmani Bhuvan, Matunga. (1534)
- KAMATH, KRISHNA K., A. (1.7.49), 1-4, "Dharmakuti", Tardeo Road. (797)
- KANEKAR (M. V.) & CO., Crescent Chambers, 3rd Floor, Tamarind Lane, Fort.
- KANEKAR, MADHUKAR VAMAN, B.Com., A. (10.1.51), M. V. KANEKAR & CO., Crescent Chambers, 3rd Floor, Tamarind Lane, Fort. (1933)
- †KANGA, DARA NUSSEERWANJI, B.A., G.D.A., A. (1.7.49), 50, Hughes Road. (753)
- †KANGA, DOLI SORABJI, G.D.A., A. (26.5.50), C/o Central Bank of India Ltd., Mahatma Gandhi Road, Fort. (1747)
- KANGA, JAMSHED RUSTOMJI, G.D.A., A. (1.7.49), F. (8.1.51), DASTUR KANGA & CO., 5, Hamam Street, Fort. (248)
- KANTILAL DESAI & CO., 40, Picket Road, Kalbadevi.
- KAPADIA DAMANIA & CO., Agakhan Building, Dalal Street, Fort.
- KAPADIA, FRAMROZE PESTONJI, G.D.A., A. (1.7.49), F. (16.8.49), KAPADIA DAMANIA & CO., Aga Khan Building, Dalal Street, Fort. (352)
- KAPADIA (G. M.) & CO., 36, Tamarind Lane, Fort.
- KAPADIA (G. P.) & CO., Hamam House, Hamam Street, Fort.
- KAPADIA, GOPALDAS PADAMSEY, B.Com., A. (1.7.49), F. (16.8.49), G. P. KAPADIA & CO., Hamam House, Hamam Street, Fort. (1)
- KAPADIA, GORDHANDAS MORARJI, G.D.A., A. (1.7.49), F. (16.8.49), G. M. KAPADIA & CO., 36, Tamarind Lane, Fort. (576)
- KRPADIA (H. S.) & CO., 22-D, Parsee Bazar Street, Fort.
- KAPADIA, HOMI SHAVAKSHA, A. (15.5.50), H. S. KAPADIA & CO., 22-D, Parsee Bazar Street, Fort. (1711)

- KAPADIA, KARSANDAS MULJI, B.Com., A. (1749), F. (16.8.49), G. P. KAPADIA & CO., Hamam House, Hamam Street, Fort. (911)
- KAPADIA, LAXMAN T. K. B.Com., A. (1749), with C. M. KAPADIA & CO., 35, Laxmanad Lane, Fort. (1120)
- KAPADIA, MANEK NARSWANJI, G.D.A., A. (1749), Harganga Mahal, 'B' Block, 2nd Floor, Khodadad Circle, Dadar. (899)
- KAPADIA, NARIMAN DADABHAI, B.Com., A. (16.11.50), 648, Parsi Colony, Dadar. (1900)
- †KAPADIA, PESI JAMSHEDJI, B.Com., A. (15351), Ah Building, Wadia Street, Tardeo. (1973)
- KAPADIA, PROMODE LALBHAI, B.Com., A. (1.7.49), Girgaum Terrace, B-Block, Benham Hall Lane. (863)
- KAPADIA (R. T.) & CO., 105, Apollo Street, Fort.
- KAPADIA, RAMNIKLAL THAKORLAL, B.Com., A. (1.7.49), R. T. KAPADIA & CO., 105, Apollo Street, Fort. (1459)
- †KAPADIA, SHANTILAL MANEKLAL, B.Com., G.D.A., A. (1.7.49), Krishna Villa, Dadabhai Road, Santa Cruz (West). (823)
- KARANTH, RAMA KRISHNA, G.D.A., A. (1.7.49), F. (16.8.49), 62, Bombay Mutual Building, Hornby Road, Fort. (244)
- KARBELKAR (M. S.) & CO., Deokaran Mansion, 45-47, Princess Street.
- KARBELKAR, MANOHAR SADASHEO, B.Com., A. (16.12.49), M. S. KARBELKAR & CO., 3rd Floor, Deokaran Mansion, 45-47, Princess Street. (1633)
- †KARIA, CHANDULAL RAMJI, A. (1749), Amroli House, 3rd Floor, Vithalbhai Patel Road. (1532)
- KARKARIA, PESTONJI JEHangir, B.Sc., A. (1.7.49), Cama Villa, Old Tata Blocks, Turner Road, Bandra. (696)
- KARMARKAR & CO., 134, Meadows Street, 2nd Floor, Fort.
- KARMARKAR, VINAYAK BHASKAR, G.D.A., A. (1.7.49), KARMARKAR & CO., 134, Meadows Street, 2nd Floor, Fort. (1213)
- †KATELI, ERACH PHIROJSHA, G.D.A., A. (1.7.49), 202, Mount Road, Mazagaon. (862)
- KATRAK, RUSTOM NAVROJI, A. (1.7.49), with SORAB S. ENGINEER & CO., 381, Hornby Road. (838)
- †KENNEDY, JOHN FLEMING, A. (1.7.49), C/o Burmah-Shell Oil Storage and Distributing Co., of India Ltd., Burma Shell House, Ballard Estate. (1449)
- KETKAR & CO., Harganga Mahal, Dadar.
- KETKAR, CHINTAMAN LAXMAN, G.D.A., A. (1.7.49), F. (16.8.49), KETKAR & CO., Harganga Mahal, Tram Junction, Dadar. (628)
- KEWALRAMANEY, ASSANDAS GURDASSING, G.D.A., A. (1.7.49), F. (16.8.49), 6, Sunder House, Keluskar Road North. (484)
- KHANDALAVALA, HOMI KAIKUSHRU, A. (1.7.49), 'Eddie House', Pedder Road. (783)
- †KHANNA, ROMESH CHANDRA, B.Com., (LOND.), A.C.A. (ENG. & WALES), A. (1.7.49), with A. F. FERGUSON & CO., Allahabad Bank Building, Apollo Street, Fort. (1499)
- KHANOLKAR, DADAJI RAMCHANDRA, G.D.A., A. (1.7.49), F. (16.8.49), KULKARNI & KHANOLKAR, Bell & Co.'s Building, Sir Phirozshah Mehta Road, Fort. (52)
- KHARE & CO., Maharaja Mansion, Girgaon.
- KHARE, GANESH TRIMBAK, G.D.A., A. (1.7.49), F. (30.5.50), SHARP & TANNAN, Bank of Baroda Building, Apollo Street. (561)
- KHARE, MAHESHWAR TRIMBAK, M.A., LL.B., A. (1.7.49), F. (16.8.49), KHARE & CO., Dr. Farreira Buildings, Girgaon. (724)
- KHARE, VINAYAK TRIMBAK, G.D.A., A. (1.7.49), F. (16.8.49), KHARE & CO., Maharaja Buildings, Girgaon. (114)
- †KHARES, HOMI DOSABHAI, B.Com., A.S.T.A., A. (1.7.49), Mazda Villa, Owen Dunn Road, New Gamdevi. (756)
- KHARIWALA, NUSSERWANJI DOSSABHOY, B.Com., G.D.A., A. (1.7.49), Shapoorji Fallonji & Co., Ltd., 70, Meadows Street, Fort. (702)

- KHARWANDIKAR, SHANKAR VISHNU, B.Com., G.D.A., A. (1.7.49), F. (16.8.49),** 304, Girgaon Road. (648)
- KHESHWALLA, KAIKHUSHROO & KHAJI, G.D.A., A. (1.7.49), F. (16.8.49),** K. B. KHESHWALLA & CO., 20 All Chambers, Meadows Street, Fort. (254)
- KHIMJI KUNVERJI & CO.,** Bombay Mutual Building, Hornby Road, Fort.
- †KILBEY, ROYSTON HOWARD, A. (1.7.49), C/o** Burmah Shell Oil Storage & Distributing Co. of India Ltd., Magnet House, Ballard Estate, P. O. Box 668. (1543)
- KOLATKAR, GOPALRAO MADHAVRAO, E.Com., A. (1.7.49), F. (16.8.49),** 25, Vincent Square, Cross Street, No. 2, Dadar, G.I.P. Rly (833)
- †Korke, Shridhar Trimbak, M.A., A. (1.7.49),** Near Kismet Iron Works, Sion. (1530)
- †KOTHARI, KHODIDAS DOSABHAI, A. (12.7.50), C/o** Reserve Bank of India, Agricultural Credit Department. (1799)
- *KOTHARI, SHAN LAL, B.A., B.Com., A. (1.7.49), C/o** Bank of Jaipur Ltd., P.B. 747, Cook's Building, Hornby Road. (1487)
- KOTHARY, RAMESHCHANDRA KAPURCHAND, B.Com., A. (1.7.49), C/o** Shri C. N. Kothary, Radhakant Mansions, 40, Hughes Road. (1294)
- †KRISHNA AIYAR, RAMA AIYAR, B.A., A. (1.7.49), No. 11, Plot No. 210/C.** Vincent Road, Matunga. (1127)
- KRISHNAN, A. S., G.D.A., A. (1.5.50), B-6, "Akhilakunj", Plot No. 8-A (1),** Brahminwada Road, King's Circle, Matunga. (1708)
- KSHIRSAGAR, KANOBA SHRIKRISHNA, G.D.A. A. (1.7.49), F. (16.8.49),** BATLIBOI & PUROHIT, National Insurance Building, 204, Hornby Road, Fort. (259)
- KULKARNI & KHANOLKAR, Bell & Co.'s Building, Sir Phirozeshah Mehta** Road, Fort.
- KULKARNI, VINAYAK SHRIDHAR, G.D.A., A. (1.7.49), F. (16.8.49), KULKARNI** & KHANOLKAR, Bell & Co.'s Building Sir Phirozshah Mehta Road, Fort. (53)
- KUMANA, BHIKAJI EDULJI, B.Com., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49),** DALAL DESAI & KUMANA, Mherwan Building, 23, Sir Phirozshah Mehta Road, Fort. (817)
- KUMBHANI (H. P.) & CO.,** Dahanukar Building, 5th Floor, 480, Kalbadevi Road.
- KUMBHANI, HAKMICHAND PANACHAND, B.Com., A. (1.7.49), F. (5.10.50),** H. P. KUMBHANI & CO., Dahanukar Building, 5th Floor, New Silk Bazar, Kalbadevi Road. (1013)
- LADHAWALA, INDUPRASAD MOHANLAL, B.Com., A. (20-7-50) LADHAWALA** & SHAH, 3rd Floor, Navsari Building, Hornby Road, Fort. (1805)
- †LAL, JALOTA RAMESHWAR, A.S.A.A., A. (1.7.49), C/o** Burmah-Shell Oil Storage and Distributing Co. of India Ltd., Magnet House, Ballard Estate, Fort. (1489)
- LILANI, AHMED NOORMAHOMED, A. (1.7.49), F. (12.1.50), AHMED N. LILANI** & CO., Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mahomedali Road. (807)
- LIOD CYRIL WALTER, A. (1.7.49), F. (16.8.49), FORD, RHODES, PARKS &** CO., Bank of Baroda Building, Apollo Street, Fort. (27)
- LADHAWALA & SHAH, 3rd Floor, Navsari Building, Hornby Road, Fort.**
- LOVALEKAR, NARAYAN DINKAR, G.D.A., A. (1.7.49), 5/24, Goregaokar Build-** ing. (1136)
- †LYNN, CAESAR FRANCIS, M.A., A.S.A.A., A. (1.7.50), Wellesley House, Co-** operage Road. (1775)
- †Madan, DINSHA EDULJI, G.D.A., A. (1.7.49), Prioja Terrace, Plot No. 8, Flat** No. 1, Sleanor Road, Grant Road. (869)
- MADON (A. S.) & CO.,** Esplanade Mansions, Esplanade Road, Fort.
- MADON, ADARJI SORABJI, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), A. S.** MADON & CO., Esplanade Mansions, Esplanade Road, Fort. (38)
- MAHADEVA IYER, MELARKOD KOLATHU IYER, B. A. A. (1.7.49), F. (22.6.50),** M. M. NISSIM & CO., 12, Rampart Row, Fort. (982)

- †MAHADEVAN, NILAKANTA, B.A. G.D.A., A. (1.7.49), Shanta Nivas, Plot No. 556, S.B.N. Road, Matunga. (1442)
- MAHERNOSH, DARASHA HORMASJI, A. (1.7.49), 6 Jehangir Mansion, 1st Floor, 1st Marine Street. (1282)
- MAINTHIA (B. T.) & CO., 18-B, Sindhi Colony, Sion.
- MAINTHIA, BHANJI TULSIDAS, A. (11.7.50), B. T. MAINTHIA & CO., 18-B, Sindhi Colony, Sion. (1795)
- MAJUMDAR, GHANSHYAM G., A. (1.7.49), 29-B, Sonawala Building, 7, Sleater Road, Tardeo. (718)
- †MALHOTRA, PURAN CHAND, A.S.A., A. (1.7.49), F. (16.8.49), Income-Tax Appellate Tribunal, Industrial Assurance Building, Churchgate Reclamation. (226)
- MAMA, RATAN SORABJI, B.Com., A. (1.7.49), R. B. ALLBLESS & CO., Western India House, Sir Phirozshah Mehta Road, Fort. (1461)
- MANDRE, SUBBARAO GNANOBARAO, B.A., Ph.D., F.S.A.A., A. (1.7.49), F. (16.8.49), S. G. MANDRE & CO., Ram Mansion, Nowroji Pandunji Road, Near Taj Mahal Hotel, Fort. (507)
- MANDVIWALLA, NARJMAN RUTTONJI, F.S.A.A., A. (1.7.49), F. (16.8.49), GONDALIA & MANDVIWALLA, Hamam House, Hamam Street, Fort. (550)
- MANGALBHAI & CO., Medows House, Third Floor, Medows Street, Fort.
- †MANGI URMILANI SHAMDAS UDHARAM, B.A., F.S.A.A., A. (1.7.49), Chief Accountant, Bombay Gas Company Ltd., Empire of India Life Assurance Co., Building, 214, Hornby Road, Fort. (461)
- MANIAR, BABULAL DIPCHAND, A. (1.7.49), with G. P. KAPADIA & CO., Hamam House, Hamam Street, Fort. (1480)
- MANUBHAI DESAI & CO., 'Mirabelle Hotel,' 3rd Floor, 33-A, New Marine Lines.
- MAPARA, BANSILAL MAGANLAL, G.D.A., A. (1.7.49), MANUBHAI DESAI & CO., Sir Vithaldas Chambers, 16, Apollo Street, Fort. (852)
- MARATHE, GANESH VINAYAK, A. (1.7.49), 217, Crown Building, Girgaum Road. (913)
- MARAWALIA, GULFAM EDULJI, A. (1.7.49), Muackawee Mansion, Gunbow Street, Fort. (1107)
- MARFATIA (NAUSHIR M.) & CO., Alice Building, Hornby Road, Fort.
- MARTIS, WILLIAM, A. (20.12.50), VENKATARAMAN & MARTIS, 25, Bank Street, 1st Floor, Fort. (1916)
- †MASANI, SORAB DHANJIBHOY, B.Com., A.S.A.A., A. (1.7.49), C/o Tata Sons Ltd., Bombay House, Bruce Street, Fort. (1394)
- †MAZUMDAR, RANJITLAL CHUNILAL, B.Com., A. (1.6.50), Topiwalla Motor Mansion, Sandhurst Road. (1752)
- MEHENDALE, BHASKAR ANANT, G.D.A., A. (1.7.49), New Soman Building, Kennedy Bridge. (503)
- MEHER-HOMJI, KAIKHUSHROO RUSTOMJI, G.D.A., A. (1.7.49), with S. B. BILLIMORIA & CO., 113, Mahatma Gandhi Road. (636)
- MEHRA KHANNA & CO., Lakshmi Buildings, Sir Pherozshah Mehta Road, Fort.
- MEHTA & CO., Champa Nivas, Gokhale Road North, Dadar.
- MEHTA (B. M.) & CO. 41, Medows Street, Fort.
- MEHTA, BALCHAND MAGANLAL, G.D.A., A. (1.7.49) F. (16.8.49), B. M. MEHTA & Co., 41, Medows Street, Fort. (441)
- MEHTA (BHAIIDAS M.) & Co., Rustom Building, 2nd Floor, 29, Churchgate Street, Fort.
- MEHTA, BHAGVANDAS BHOGILAL, B.Com., A. (20.5.50), 14, Purushottam Nivas, D. L. Vaidya Road, Dadar. (1735)
- MEHTA, BHOGILAL MUGATILAL, G.D.A., A. (1.7.49), F. (16.8.49), 169, Nilakanta Nivas, Purandhare Park, Vincent Road, Dadar. (735)
- MEHTA, BURJOR MANCHERJI, B.Com., A. (30.8.49), Ginwala Building, "B" Block, Captain Colony, Tardeo. (1590)
- MEHTA (C. V.) & Co., 32, Apollo Street, Fort.
- MEHTA, CHANDRAKANT VRAJILAL, A. (1.7.49), C. V. MEHTA & Co 32, Apollo Street, Fort. (1158)

- †MEHTA, HARILAL JEEHANKER, B.Com., A. (26.5.50), Doctor's Bungalow, Near Post Office, Nehru Road, Santa Cruz (East). (1748)
- †MEHTA HARNISHKANT. MANANLAL, B.A., A. (1.7.49), with K. S. AIYAR & Co., 49, Apollo Street, Fort. (1269)
- MEHTA (H.S.) & Co., "Dhan Nur", Sir Pherozeshah Mehta Road, Fort.
- MEHTA, HARSHAD SHANTILAL, B.Com., A. (1.7.49), H. S. MEHTA & Co., Dhan-Nur, Sir Pherozeshah Mehta Road, Fort. (1206)
- MEHTA, HIRALAL DASHARATHALAL, A. (1.7.49), F. (12.3.50), Karim Chambers, 1st Floor, 42, Hamam Street, Fort. (501)
- MEHTA, HOSHANG NAVROJI, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), MEHTA DHANBHOORA & Co., Ali Chambers, Meadows Street, Fort. (179)
- MEHTA, ISHVERLAL S., A. (1.7.49), MEHTA & Co., Champa Niwas, Gokhale Road North, (B.B.) Dadar. (1165)
- MEHTA, JAYAMUNISHANKER B., G.D.A., A. (1.7.49), C/o Larsen & Taubro Ltd., Lloyd Building, Dougall Road, Ballard Estate. (983)
- MEHTA, MANEKLAL AMULAKHARAI, A. (1.7.49), F. (16.8.49), NAGINDAS & MANEKLAL 29, New Marine Lines, Fort, G.P.O. Box No. 1117. (901)
- MEHTA, NALIN INDRAVADAN, B.Com., A. (28.11.50), "Ramaprasad", Babulnath Road, Chowpaty. (1911)
- MEHTA, PALLONJI NASWANJI, A.S.A.A., A. (1.7.49), F. (16.8.49), RUSTOMJI N. MEHTA & Co., 35-37, Hamam Street, Fort. (365)
- †MEHTA, PRAFULCHANDRA RATILAL, A. (1.7.49), 418, Chhotalal Bhuvan, Kalbadevi Road. (1200)
- MEHTA, RAJENDRA DHIRAJLAL, B.A., A. (1.7.49), Plot No. 12, Block No. 15, Sleater Road. (836)
- MEHTA, RAMNIKLAL MADHAVJEE, B.Com., A. (1.7.49), F. (11.11.49), G. P. KAPADIA & Co., Hamam House, Hamam Street, Fort. (916)
- †MEHTA, RAMPRASAD CHIMANLAL, F.S.A.A., A. (1.7.49), F. (16.8.49), Municipal Chief Auditor, Municipal Corporation of Bombay. (56)
- MEHTA, RATANLAL MANEKLAL, G.D.A., A. (1.7.49), F. (16.8.49), NAGINDAS & MANEKLAL, Maldon House, 29, Marine Lines, G.P.O. Box No. 1117, Fort. (381)
- MEHTA, RUSTOMJI NUSSERWANJI, A. (1.7.49), F. (16.8.49), RUSTOMJI N. MEHTA & Co., 35-37, Hamam Street, Fort. (816)
- MEHTA & SHAH, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort.
- MERCHANT (N.E.) & Co., Room No. 4, 1st Floor, Lucky Mansion, Mohamedali Road.
- MERCHANT, NURMAHOMED ESMAIL, B.Com., A. (1.7.49), N. E. MERCHANT & Co., Room No. 4, 1st Floor, Lucky Mansion, Mahomedali Road. (1102)
- MERCHANT (S.G.) & Co., Jaffershermahomed Building, 4th Floor, Khadak.
- MERCHANT, SULTANALI GULAMHUSEIN, A. (1.7.49), S. G. MERCHANT & Co., Jaffershermahomed Building, 4th Floor, Khadak. (1043)
- MILLAR, THOMAS ORR, A. (1.7.49), C/o Mackinnon Mackenzie & Co., Ballard Road, P.O. Box 122. (1426)
- †MISTRI, MANEK PIROSHA, B.A., A.S.A.A., A. (1.7.49), Secretary, Tata Sons Ltd., Bombay House, Bruce Street, Fort. (1306)
- MISTRI, MANEKSHAW DINSHAWJI, B.A., G.D.A., A. (1.7.49), with KALYANI-WALLA & MISTRY, 32, Apollo Street, Fort. (842)
- MISTRY (E.B.) & Co., Shri Krishna Nivas, 1st Floor, Kalbadevi Road.
- MISTRY, E. B. K., B.A., A. (1.7.49), E. B. MISTRY & Co., Shri Krishna Nivas (1st Floor), Kalbadevi Road. (1497)
- (1.7.49), F. (16.8.49), "Sunshine", 133, Churchgate Reclamation, Fort. (633)
- †MISTRY, JEHANGIR JEEJEBHOY, B.A., A. (1.7.49), Marine Mansions, 4th Floor, Marine Lines. (962)
- MISTRY, MANECK PHEROZ, F.S.A.A., A. (1.7.49), F. (16.8.49), KALYANI-WALLA & MISTRY, 32, Apollo Street, Fort. (183)
- †MITRA, DHIRENDRA KRISHNA, G.D.A., A. (1.7.49), Secretary, Godfrey Phillips (India) Ltd., Kurla Road, Chakala, Andheri. (491)
- †MODI, BEHRAMJI MANEKJI, B.Com., F.S.A.A., A. (1.7.49), Registrar of Joint Stock Companies, Raja Bahadur Mansions, 32, Apollo Street, Fort. (57)

- †MODI, NANABHAI MANEKJI B.A., G.D.A., A. (1.7.49), with CHANDABHOY & JASSOOBHOY, Advani Chambers, Sir Phirozeshah Mehta Road, Fort. (996)
- MODI, NARENDRA HARILAL, A. (1.7.49), 23-A, Parvati Mansion, 2nd Floor, Lamington Cross Road. (1051)
- MODY & Co., Kabibai Trust Building, 2nd Floor, New Barden Lane, Kazi Sayed Street.
- MODY, CHIMANLAL TRIBHUBANDAS, A. (1.7.49), MODY & Co. Kabibai Trust Building, 2nd Floor, New Barden Lane, Kazi Sayed Street. (1353).
- †MODY, COOVERJI SHAVAKSHA, A. (1.7.49), Petit House, "B" Block, No. 10, Gowalla Tank Road. (1283)
- MODY, FREDOON KAIKHUSHROO, A. (1.7.49), 1, Rustom Baug, Victoria Road. (847)
- MODY, NOWROJI RUSTOMJI, B.Com., (London), F.C.A., (Eng. & Wales), A. (1.7.49), F. (16.8.49), A. F. FERGUSON & Co., Allahabad Bank Building, Apollo Street, Fort. (3)
- †MOOS, FRAMROZE RATONSHAW, B.A., A. (27.7.50), C/o Pioneer Magnesla Works Ltd, Chartered Bank Building, Fort. (1815)
- MOTTA & Co., Gaya Buildings, 109, Masjid Bunder Road.
- MOTTA, VERSEY MAYABHAI, A. (1.7.49), MOTTA & Co., Gaya Building, 109, Masjid Bunder Road. (1157)
- MUCADUM, CHANDABHOY RUSTOMJI, B.Com., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), B. P. GHARDA & Co., 121, Mahatma Gandhi Road, Fort. (886)
- †MUKADAM, MINOO BURJORJEE, B.A., A. (2.3.51), 22-D, Parsec Bazar Street, Fort. (1965)
- MULLA & Co., 811, Parsi Colony, Dadar.
- MULLA, PEPESHOTAN NADIRSHAW, B.Com., A. (1.7.49), MULLA & Co., 811, Parsi Colony, Dadar. (1470)
- †MUNOLLI, SHANKAR RAMCHANDRA, A. (18.8.50), C/o The Press Trust of India Ltd., 357, Hornby Road. (1828)
- MUNSIFF, PHEROZE POHCHAJI, B.Com., A. (1.7.49), 280/3, Bhiwandiwalla's House, Marine Lines. (1222)
- MUZUMDAR, MADHAV MAHESHWAR, B.Com., A. (16.5.50), BORKAR & MUZUMDAR, First Floor, Sorab House, 235-237, Hornby Road, Fort. (1720)
- NAGINDAS & MANEKLAL, 29, Maldon House, Marine Lines, G.P.O. Box, No. 1117, Fort.
- NAIK, MAHADEO VAMANRAO, A. (23.8.50), P.O. Box 168, Indu House, Dougall Road, Ballard Estate. (1852)
- NAIR, PATHIYIL ARAVINDAKSHAN, B.Com., A. (26.4.50), 70, Dr. Ambedkar Road, Bandra. (1704)
- NANDA & Co., Back-Bay View, 3, New Queens Road.
- NANDA, MADAN LAL, B.A., A. (1.7.49), NANDA & Co., Back-Bay View, 3, New Queens Road. (1296)
- NANJI, MAHOMED USMAN HUSEIN, B.Com., A. (13.2.51), 14-16, Israel Lane. (1952)
- NANUBHAI & Co., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort.
- NANUBHAI DESAI & Co., Sir Vithaldas, 16, Apollo Street, Fort.
- NAOROJI, RUSTOM RATANSHA, A. (1.7.49), Orient House, 666, Parsi Colony, Dadar. (569)
- NARAINLAL AGARWAL & Co., 58-60, Vithalwadi, Kalbadevi Road
- †NARASIMHAM, PRABHALA, G.D.A., A. (1.7.49), 744, Road No. 2, Parsee Colony, Dadar. (1447)
- NARASIMHAN, RAGHUNATHA, A. (1.7.49), East & West Buildings, 4th Floor, Apollo Street, Fort. (853)
- †NARASIMHAN, S., A. (1.7.49), 8, Co-operative House, Telang Road, Matunga. (877)
- †NARAYANA IYER, RAMKRISHNIA G.D.A., A. (1.7.49), Chief Cost & Works Accountant, General Motors India Ltd, P.O. Box 39. (690)

- NARAYANAN, SETHI IYENGAR, G.D.A., A. (1.7.49), 7, Anju Mansion, Brahmanwada Road, Matunga (G.I.P.). (1109)
- †NARAYANASWAMI, A., B.A., A. (1.7.49), A/9, Shree Ram Nagar, Ghodbunder Road, Andheri (West). (978)
- †NATHAN, BENSON, A. (1.7.49), C/o Lever Brothers (India) Ltd., Haji Bunder, Sewri. (610)
- NATHAN (S.R.) & Co., 273, 8, Deodhar Road, Prabha Baug, Matunga (G.I.P.).
- NAVDER (D.N.) & Co., Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort.
- NAVDER, DARABSHA NUSSERWANJI, B.Com., G.D.A., F.S.A.A. A. (1.7.49), F. (16.8.49), D. N. NAVDER & Co., Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort (145)
- †NERURKAR, ANANDRAO NARAYAN, B.Com., A. (19.8.50), Plot No. 247, Behind Ruia College, Matunga (1839)
- NERURKAR (M.S.) & Co., Belle View, Lakshmi Napoo Road, Opposite G.I.P., Dadar.
- NERURKAR, MANGESH SHANTARAM, B.Com., A. (14.8.50), M. S. NERURKAR & Co., Belle View, Lakshmi Napoo Road, Opp: G.I.P., Dadar. (1821)
- †NICHOLSON, JEHANGIR KAIKHUSRU SORABJI, B.A., A. (1.7.49), C/o Bruel & Co., Taj Building, Hornby Road. (686)
- NIJASURE (K.B.) & Co., 114, Hindu Colony, Dadar.
- NIJASURE, KESHAO BALWANT, A. (1.7.49), K. B. NIJASURE & Co., 114, Hindu Colony, Dadar. (1533)
- NISSIM (M.M.) & Co., 12, Rampart Row, Fort.
- NISSIM, MEYER MAURICE, G.D.A., A. (1.7.49), F. (16.8.49), M. M. NISSIM & Co., 12, Rampart Row, Fort. (101)
- OAK (S.P.) & Co., 106-108, Meadows Street, 2nd Floor, Opp: Examiner Press Building, Fort.
- OAK, SURESH PAD PARSHURAM, B.A., LL.B., A. (1.7.49), S. P. OAK & Co., 106-108, Meadows Street, Second Floor, Opp: Examiner Press Building, Fort (1457)
- AGG IAN MACLEAN, M.A., A. (1.7.49), A. F. FERCUSON & Co., Allahabad Bank Buildings, Apollo Street, Fort. (564)
- OOMRIGAR, JAL BYRAMSHAW, A. (1.7.49) 782, Patel Building, Parsi Colony, Dadar. (1255)
- OZA, DOLARRAY BHAGWANLAL, A. (12.7.50), G. 47, Janasukh Niwas, Somji Road, Kandivlee. (1802)
- PADE (D. K.) & Co., II Floor, Meherwan Building, 8, Sir Phirozeshah Mehta Road, Fort.
- PADE, DATTATRAYA KESHAV, A. (1.7.49), D. K. PADE & Co., II Floor, Meherwan Building, 8, Sir Phirozeshah Mehta Road, Fort (1301)
- †PAGDIVALA, KAIKOBAD NUSSERVANJI, B.Com., G.D.A., A. (1.7.49), P. C. HANSOTIA & Co., Nanjee Building, 17, Elphinstone Circle. (125)
- PALKAR, GOVIND HARI, A. (11.7.50), with C. C. CHOKSHI & Co., 11, Bruce Street, Fort. (1791)
- PANDAY, DARABSHAW NASSERWANJI, B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49), DAMANIA PANDAY & BAJAN, Navsari Building, 240, Hornby Road, Fort. (228)
- PANDYA, BABUBHAI RAJARAM, A. (1.7.49), C/o Prakash Pictures, Kurla Road, Andheri. (1052)
- †PANTHAKY, RUSTOMJI JAMSHEDJI, G.D.A., A. (1.7.49), Plot No. 5, Sleater Road, (910)
- †PARAKH, JAMSHED JAL, B.Com., A. (1.7.49), C/o Chief Accountant's Office, Bombay Port Trust, Ballard Road, Fort. (1338)
- PARANJPE, VISHNU GANESH, A. (1.7.49), 40, Shri Krishna Niwas, Mangalwadi, Girgaon. (1057)
- PARDIWALLA, BOMANSHAW NADIRSHAW, B.Com., LL.B., A. (1.7.49), F. (10.1.51), with KALYANIWALLA & MISTRY, 32, Apollo Street, Fort. (705)
- PAREKH, CHANDRAKANT VITHALDAS, G.D.A., A. (1.7.49), F. (16.8.49), CHANDRAKANT & Co., 210, Sir Vithaldas Chambers, 16, Apollo Street, Fort. (598)

1. THE HON. HIRAJI JAMES DUN... 4 (18.50), 602-C, D ssan
Menzil, Lady Jehangir Road, Matunga. (1865)
- PARIKH AMRATILAL KASHANDAS, B.Com., G.D.A., A. (1.7.49), F. (16.8.49),
DEVIDAS VITHALDAS & Co., Sir Vithaldas Chambers, 16, Apollo Street,
Fort. (60)
- PARIKH. BABUBHAI AMBALAL, B.Com., A. (8.11.50), Vasant Vilas, 4th Floor,
Benham Hall Lane, Girgaon. (1892)
- PARIKH (S.R.) & Co., Fodar Chambers, 109, Parsi Bazar Street, Fort.
- PARIKH, SHANTILAL RANCHHODLAL, G.D.A., A. (1.7.49), F. (16.8.49). S. R.
PARIKH & Co., Fodar Chambers, 109, Parsee Bazar Street, Fort. (328)
- PARMAR, DEVCHAND HARGOVIND, G.D.A., A. (1.7.49), F. (16.8.49), NANU-
DHAI & Co., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort.
(508)
- PAPULEKAR, SREEPAD RAJARAM, B.Sc., A. (1.7.49), 15, Nkadwari Lane,
Girgaon. (1353)
- PATEL, AMBALAL KALIDAS, B.Com., A. (5.4.50), AMBALAL PATEL & Co.,
4th Floor, Meadows House, Meadows Street, Fort. (1693)
- PATEL BHAILAL HARIBHAI A (1.7.49), F. (16.8.49), B. H. PATEL & Co.,
Kaka Building, Opp: Edward Cinema, Kalbadevi Road. (799)
- PATEL & GHARAIYA, Byramji Mansion, Sir P. M. Road, Fort.
- PATEL, HARIBHAI ASHABHAI, G.D.A., A. (1.7.49), F. (22.8.50), HARIDAS &
Co., Noble Chambers, Parsi Bazar Street, Fort. (336)
- †PATEL, JAMSHED PESHOTAN, A. (1.7.49), with A. F. FERGUSON & Co.,
Allahabad Bank Buildings, Fort. (1062)
- †PATEL, JEHANGIR HORMUSJI, G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49),
"Ranjit Vilas", Dadyseth Road, Chowpatty. (110)
- PATEL (M.B.) & Co., 394, Lamington Chambers, Lamington Road, G.rgaon.
- PATFL (M.G.) & Co., Central Bank Building, 4th Floor, Mahatma Gandhi Road,
Fort.
- PATEL, MAHIBHAI GULABHAI, A. (1.7.49), F. (16.8.49), M. G. PATEL &
Co., Central Bank Bldg, 4th Floor, Mahatma Gandhi Road, Fort. (612)
- PATEL MANILAL BHULABHAI, B.Com., A. (1.7.49), F. (16.8.49), M. B. PATEL
& Co., 304, Lamington Chambers, 3rd Floor, Lamington Road. (891)
- PATEL, PRABHUDAS BHAILALBHAI, A. (6.7.50), Sonawala Refinery. Tardeo.
(1784)
- PATEL RABINDRANATH AMBALAL, F.S.A.A., A. (1.7.49), F. (16.8.49). R. A.
PATEL & Co., 7/10, Botawala Building, Elphinstone Circle, Fort (761)
- †PATEL, RAMBHAI AMBALAL, B.A., G.D.A., A. (1.7.49), C/o The Bombay
Steam Navigation Co. Ltd., 100, Frere Road. (1517)
- †PATEL, RANCHHODHBHAI VALLAVBHAI, B.A., A. (1.7.49), C/o Filmstan
Ltd., 11/13, Horniman Circle, Botawala Building, Fort. (965)
- PATEL, RAQJIBHAI BHAILALBHAI, B.Sc., A. (1.7.49), 46, Islam Building,
Churchgate Street, Fort. (1069)
- PATEL, RUSTOM JEHANGIRJI, A. (1.7.49), 78, Bhivandi Lodge, Lamington
Road. (739)
- PATEL, SHANTILAL MAGANLAL, A. (1.7.49), F. (12.1.50). PATEL, &
GHARAIYA, Byramji Mansion, Sir Phirozshah Mehta Road, Fort. (387)
- †PATELL, JEHANGIR JAMSHEDJI KAVASJI, A. (1.7.49), C/o The Western
India Automobile Association Indian Merchants Chambers, Near Churchgate
Reclamation, P. O. Box 211. (346)
- †PAVRI, EDUJI CAVASJI, B.Com., A. (1.7.49), C/o Greaves Cotton & Co.,
Forbes Street. (560)
- †PAVRI, JAL RUSTOMJI, B.A., A. (28.11.50), C/o The Gaekwar Mills Ltd.,
79/91, Mehta House, Apollo Street, Fort. (1910)
- †PAVRI, NOSHIR JAMSHEDJI, A.S.A.A., A. (1.7.49), Controller of Accounts,
Air India Ltd., Bombay Air Port, Santa Cruz (East). (1529)
- PAVRI (P.R.) & Co., Esmail Building, 1st Floor, Hornby Road, Fort.
- PAVRI, PHIROZ RUSTOMJI, G.D.A., A. (1.7.49), F. (31.7.50) P. R. PAVRI &
Co., Esmail Building, 1st Floor, Hornby Road, Fort. (153)

- PAYMASTER, NARIMAN RUTTONJI B.COM., G.D.A., A. (1.7.49), F. (16.8.49), S. B. BILLIMORIA & Co., 113, Mahatma Gandhi Road, Fort. (97)
- PEERBHOY, ADAMJI P., A. (1.7.49), F. (7.6.50), AHMED B. KHAN & Co., 67-69, Dada Manzil, Mohamad Ali Road. (839)
- †PENDSE, MAHIPATI TRIMBAK, A. (20.12.50), "Sudarshan", 3rd Floor, Shivaji Park Road No. 3, Dadar. (1922)
- PHADKE, RAMCHANDRA SHANKAR, B. COM., A. (10.7.50), Shastri Hall, Bungalow, Tardeo Road. (1789)
- †PHENE, PRABHAKAR MANGESH, A. (1.7.49), 41/D, Ambewadi, Girgaum. (1451)
- POCHA, SORAB P., A. (27.8.49), SORAB P. POCHA & Co., Dantra House, Barrow Road, Apollo Bunder. (1584)
- POLISHWALA, NARIMAN ARDESHIR, G.D.A., A. (1.7.49), F. (21.2.51), 280, Lohar Street West. (513)
- PRABHU, BALKRISHNA RAMA, A. (1.7.49), with FORD, RHODES, PARKS & Co., 260, Laxmi Court, Near Vadala Station. (1272)
- †PURANIK, GOPALKRISHNA GUNDORAO, B.A., A. (1.7.49), F. (16.8.49), Assistant Collector of Sales-Tax, Bombay Circle, Sprott Road, Ballard Estate. (611)
- RAGHAVENDRA RAO, MYSORE NARASIMHAMURTHI, G.D.A., A. (1.7.49), Block 3, 1st Floor, Vishesvar Bhawan, Matunga (G.I.P.). (820)
- RAIJI (N.M.) & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort.
- RAIJI, NAISHADH MAGANRAE, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), N. M. RAIJI & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort. (6)
- †RAJI, PARIKSHIT MAGANRAI, B.A., G.D.A., A. (1.7.49) North Avenue, East Tagore Road, Juhu, P.O. Santa Cruz. (89)
- RAJI, VASANT NAISHADH, B.COM., A.S.A.A., A. (1.7.49), F. (3.3.50), N. M. RAIJI & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort. (974)
- RAJADHYAKSHIA, SADASHIV VITHAL, A. (5.7.50), C/o Forbes, Forbes Campbell & Co., Ltd., Forbes Building, Home Street, Fort. (1780)
- RAJ GURU, GOPAL BALKRISHNA, A. (20.12.50), C/o The Associated Cement Companies Ltd., 1, Queens Road, Fort. (1919)
- †RAJMACHIKAR, MAHADEV DATTATRAYA, B.A., LL.B., A. (1.7.49), with A. F. FERGUSON & Co., Allahabad Bank Building, Apollo Street, Fort. (902)
- RAMACHANDRAN, SUBRAMANIA, G.D.A., A. (1.7.49), No. 2, Tejani House, Opp: Koliwada Station. (1021)
- †RAMARAO, TURAGA, A. (1.7.49), 153, Vijaynagar Mansion, Dadar, (B.B. & C.I.). (1045)
- RAMASWAMY, SEKHARIPURAM VENKATACHALA, A. (1.7.49), Accountant, Standard Vacuum Oil Co., P.O. Box 355. (1411)
- †RANDERIA, BHAGWANDAS CHHAGANLAL, B.COM., A. (1.7.49), C/o New India Assurance Co., Ltd., Esplanade Road, Fort. (957)
- RAO (K.S.V.) & Co., Mustafa Building, Sir Pherozeshah Mehta Road, Fort.
- RAO, M. RAMACHANDRA, B.A., A. (1.7.49), Welcome Hotel, 237, Frere Road, Fort. (1433)
- †RAO, VENKATA RANGANATHA, G.D.A., A. (1.7.49), 76, Hindu Friends Society, Jogeshwari. (1298)
- RAVAL & Co., Dahanukar Buildings, 1st Floor, Room No. 20, Kalbadevi Road.
- RAVAL, NARENDRAPRASAD UMIASHANKER, B.A., (Hons), A. (1.7.49), RAVAL & Co., Dahanukar Building, Room No. 20, 1st Floor, Kalbadevi Road. (1312)
- †RAWAL, HARSHADROY GIRIJASHANKER, B.COM., A. (1.7.49), Padma Kunj, 13, Juhu Road, Santa Cruz (West). (1042)
- RENGANATHAN, SESHADRI, G.D.A., A. (1.7.49), S. R. NATHAN & Co., Plot No. 273/6, Prabha Bang, Dandhar Road, Matunga (G.I.P.). (711)
- RINDANI, MANSUKHIRAY JUGATRAY, B.COM., A. (26.6.50), Jai Hind Estates No. 2, 2nd Floor Flat No. 8, 50, Cathedral Street. (1770)
- RUSTOMJI N. MEHTA & Co. 2nd Floor, 35-37, Hamam Street, Fort.

- SAJUN, ASHRUF GULAM HUSEIN, A. (1.7.49), HABIB & Co., Patharia Palace, Mahomedali Road, (844)
- SAKARDANDE & Co. Examiner Press Building, Dalal Street, Fort.
- SAKHARDANDE, MORESHWAR ANANDRAO, A. (1.7.49), F. (11.11.49), SAKARDANDE & Co., Examiner Press Building, Dalal Street, Fort. (851)
- SAMPAT, KARASANDAS VASANJI, G.D.A., A. (1.7.49). 363, Girgaum Road, Opp: Thakurdwar Post Office. (765)
- SANT, RAMAKANT DINANATH, A. (18.8.50), with KULKARNI & KHANOLKAR, Bell & Co's Building, Sir Pherozeshah Mehta Road, Fort. (1826)
- SARMA, KOLLURI VENKATARAMANA, A. (1.7.49). Block No. 6, 2nd Floor, West View, 220, Balchander Road, Matunga. (1299)
- SEETHARAMAN, K., G.D.A., A. (1.7.49), Block No. 2, Plot No. 263, Jitendra Villa, Sion. (720)
- SEN, BENOY KUMAR, B.Sc., B.A. (COM.), A.S.A.A., A. (1.7.49), Flat No. 1, Bhagwan Mansion, 7, Cinema Road, Behind Metro Cinema. (758)
- SESHAGIRI RAO, AVASARALA, M.A., A.S.A.A., A. (1.7.49). Internal Auditor, Scindia Steam Navigation Co., Ltd., Scindia House, Ballard Estate. (985)
- SETHNA (N.M.) & Co., Motlibhai House, 120, Parsi Bazar, Fort.
- SETHNA, NARIMAN MEHERJIBHAI, G.D.A., A. (1.7.49), F. (16.8.49), N. M. SETHNA & Co., Motlibhai House, 120, Parsi Bazar, Fort. (159)
- SHAH & Co., Chhotalal Bhuvan, 418, Kalbadevi Road, also at 107, Mahatma Gandhi Road, Fort.
- SHAH (A.J.) & Co., 70, Meadows Street, Fort.
- SHAH, AMRITLAL JETHABHAI, B.COM., G.D.A., A.S.A.A., A. (1.7.49), A. J. SHAH & Co., 70, Meadows Street, Fort. (1185)
- SHAH, ANANDLAL CHIMANLAL, B.COM., A. (21.3.50), Room No. 8, Gandhi Bldg., No. 2, Akurli Road, Kandivlee East.. (1653)
- SHAH, BABUBHAI AMRATLAL, A. (17.5.50), Hira Manek Building, Dadisheth Aglary Lane, Navi Wadi. (1727)
- SHAH, BHOGILAL CHIMANLAL, A. (15.5.50), BHOGILAL CHIMANLAL SHAH & Co., 418, Kalbadevi Road, Chhotalal Bhuvan, Post Box No. 2069. (1712)
- SHAH, BHUPENDRARAY T. A. (1.7.49), with DALAL & SHAH, 49-55, Apollo Street, Fort. (647)
- SHAH, CHANDULAL VANECHAND, G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), CHANDULAL & Co., 166-70, Hornby Road, Fort. (292)
- SHAH, CHHOGMAL NOPAJI, G.D.A., A. (1.7.49), F. (16.8.49), CHHOGMAL & Co., 16, Apollo Street, Fort. (335)
- SHAH, CHHOTALAL HARIVALLABHDAS, B.COM., (G.V.), G.D.A., A. (1.7.49), F. (16.8.49), CHHOTALAL H. SHAH & Co., Bharucha Building, 1st Floor, Princess Street. (70)
- SHAH (H.C.) & Co., Yusuf Building, 3rd Floor, 43, Esplanade Road, Fort.
- SHAH, HASMUKHLAL CHANDULAL, A. (23.3.50), H. C. SHAH & Co., Yusuf Building, (3rd Floor), Churchgate Street, Fort. (1683)
- SHAH, INDULAL HIRALAL, A. (1.7.49), F. (16.8.50), SHAH & Co., Chhotalal Bhuvan, 418, Kalbadevi Road. (798).
- SHAH, JASVANTLAL HIRALAL, A. (1.7.49), with DALAL & SHAH, 49-55, Apollo Street, Fort. (1270)
- SHAH, JAYANTILAL VIRCHAND, B.COM., A. (1.7.49), MEHTA & SHAH, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort. (1112)
- SHAH, KHIMJI KUNVERJI, G.D.A., A. (1.7.49), F. (16.8.49), KHIMJI KUNVERJI & Co., Bombay Mutual Building, Hornby Road, Fort. (314)
- SHAH, NARANDAS MOHANLAL, G.D.A., A. (1.7.49), F. (16.8.49), SHAH & Co., Chhotalal Bhuvan, 418, Kalbadevi Road. (5)
- SHAH, NATVERLAL JEKISHANDAS, B.COM., F.S.A.A., A. (1.7.49), F. (16.8.49), DALAL & SHAH, 49-55, Apollo Street, Fort. (106)
- SHAH, PRABHULAL CHUNILAL, B.A., A. (28.2.51), 154, Jain Co-operative Housing Society Building, No. 18, 1st Floor, Sion. (1963)

- SHAH PRADYUMNA NATVEET & Co, 12570, BHOCHIL CHIMAN-
LAL SHAH & Co, Chhotalal Bhuvan, 418 Kalbadevi Road (1958)
- †SHAH, RAMANLAL BHOCHILAL BCOM, CDA, FSA, A (1749), United
Commercial Bank Ltd, Petit Building Horroy Road, Fort (158)
- SHAH (RP) & Co, 15, Raveline Street, Fort
- SHAH, RAMANLAL PRANLAL BCOM, A (1749) R P SHAH & Co, 15,
Raveline Street, Fort (1535)
- SHAH, SAKERLAL BHAICHAND A (1749), F (18950), SHAH & SHAH,
Yusuf Building, Churchgate Street, Fort (307)
- SHAH & SHAH, Yusuf Building Churchgate Street, Fort
- SHAH, SHANTILAL PURUSHOTTAMDAS A (1749) with KJLKARNI &
KHANOLKAR, Bell & Co, Building, Sir Pierozshan Mehta Road, Fort (1528)
- SHAH, SOMCHAND MADHAVLAL, A (1749), Pamanabhai Chawl, Tnakurewar
Road (467)
- SHAH, SUNDARLAL NAGINDAS, BCOM, A (24849), with G P. KAPADIA &
Co, Hamam House, Hamam Street Fort (1577)
- SHAH, UTTAMCHAND SAKALCHAND, BCOM, A (71150), 13 New
Engineering Works Building No 3, Khed Gally, Goknale Road (South).
(1889)
- SHAH, VALLABDAS MULJIBHAI BA A (18151), CHANDULAL M SHAH
& Co, Kamar Building, 5th Floor, Cawasji Patel street, Fort (1940)
- SHARP, CHARLES RUXTON, A (1749), F (16849), SHARP & TANNAN,
Bank of Baroda Building Apollo Street, Fort (50)
- SHARP & TANNAN, Bank of Baroda Building Apollo Street, Fort
- SHAREEF THACKER & Co, All Chambers, Tamarind Lane
- SHETE SHANKAR KESHAV GDA, A (1749) 10 Janabhai Nivas, D L
Vedya Road, Dadar (126)
- SHETH RANCHHODDAS BATECHARDAS, A (1749, F (16849), B H
PATEL & Co, 2nd Floor, Kaka Building Opp Edward Cinema 505,
Kalbadevi Road (660)
- †SHEVDE RAGHUNATH HARI A (191149), Madhavdas Prem Buildings, 46,
First Floor Mugnabhat Street (1620)
- †SHIVARAO BELLUR KASHIRAO BA A (251150) Parekh House, New
Queen's Road (1905)
- SHROFF (DD) & Co, 22 Apollo Street, Fort
- SHROFF, BADI SORABJI A (1749), with KALYANIWALLA & MISTRY, 32,
Apollo Street, Fort (780)
- SHROFF DILSHA DORABSHA GDA A (1749) F (16849) D D SHROFF
& Co, Bansilal Motilal Mansion, 22, Apollo Street, Fort (104)
- SHROFF, VINODCHANDER DOSABHAI GDA A (1749) 12/1-, Bazarigate Street,
Fort (1507)
- †SHROFF PESTONJI SORABJI, A (1749), 208 Tehmi Manor Vincent Road,
Dadar (849)
- †SHROFF PHIROZE KAIKHUSHRU BA BCOM A (18650) C/o Oriental
Life Office Fort (1830)
- SHROFF RUTTON DINSHAW MCOM A (1749) D D SHROFF & Co,
Bansilal Motilal Mansion, 22, Apollo Street, Fort (1345)
- SHUKLA JAYUMAR DHANSUKHRAM A (23850) Navni Nivas, Bharda
Wadi Andheri (1851)
- †SIDHWA MINOO BYRAMJI, BA, (HONS) A (23350) George Building,
Grant Road (1679)
- SINGHI LODHA & Co, 24/B, Hamam Street, Fort
- †SMITH, ROBERT PATERSON, A (1749), C/o Burmah-Shell Oil Storage &
Distributing Co, of India Ltd, P O Box No 688, Ballard Estate (1321)
- SOHONI VISHNU VITHAL, A (1749) C/o Dr N A Dshmukh, Kalyan
Building, Kandewadi (128)
- SOMAIYA, JIVRAI LALJI GDA, A (1749) F (16849) JIVRAJ & Co., 317,
Kalbadevi Road Or Sadeshi Market (534)

- SOPARIWALLA (C.H.) & Co., 14, Hamam Street, Fort.
- SOPARIWALLA, CHANDULAL HARKISONDAS A. (1.7.49), F. (16.8.49), C. H. SOPARIWALLA & Co., 14, Hamam Street, Fort. (30)
- SOPARIWALLA, DEVENDRABABU CHUNILAL, A. (1.7.49), F. (13.10.49), C. H. SOPARIWALLA & Co., 14, Hamam Street, Fort. (935)
- SORAB P. POCHA & Co., Dantra House, Barrow Road, Apollo Bunder.
- SOWANI, CHIMNAJI DHONDO, B.Sc., A. (4.8.50), 2, Krishna Chawl, Shastri Hall, Tardeo Road. (1816)
- SOWANI, DAMODAR VINAYAK, G.D.A., A. (1.7.49), F. (22.4.50), BATLIBOI & PUROHIT, National Insurance Building, 204, Hornby Road, Fort. (697)
- †SRINIVASAN, RAMASWAMI, A. (19.8.50), Dy. Chief Auditor, G.I.P. Rly., V. T. (1838)
- SRINIVASAN, VALAYAPUTPUR, A. (1.7.49), Chief Accountant, Tata Locomotive & Engineering Co., Ltd., Bombay House, 24, Bruce Street, Fort. (683)
- STHANUMOORTHY, SANKARANARAYANA IYER, B.A., A. (1.7.49), F. (11.12.50), with K. N. GUTGUTIA & Co., General Assurance Building, Hornby Road, Fort. (940)
- SUBEDAR, NARIMAN MERWANJI, A. (1.7.49), Seth Mansion, 5th Floor, Opp: Fort Fire Brigade Station, Sir Pherozshah Mehta Road, Fort. (679)
- SUBRAMANIA AIYAR, KANNANKULANGARA NARAYANAIYAR, G.D.A., A. (1.7.49), N. SUBRAMANIAM & Co., Bombay Mutual Annexe, Gunbow Street, Fort. (829)
- SUNDARA RAMAN, NAGASWAMY IYER, B.A., A. (1.7.49), Bhakta Nivas, Ground Floor, Sraddhananda Road, Matunga. (717)
- SUNDERLAL & Co., National Insurance Building, 59, Forbes Street, Fort.
- SUNTOOK BURJOR JEHangIR, A. (1.7.49), Kayamali Buildings, 185, Lamington Road. (872)
- SURI & Co., 64 Lakshmi Buildings, Sir Pherozshah Mehta Road, Fort.
- †SURTII, BURJORJI PHEROZESHAH, A. (1.7.49), 13, Rustom Baug, Victoria Road. (1060)
- SURTII, JEHangIR DHUNJIBHOY, G.D.A., A. (1.7.49), F. (1.4.51), 76, Jamshed Mansion, Tardeo. (356)
- SUTARWALA, JAMNADAS BHIKHALAL, B.Com., A. (1.7.49), CHHOTALAL SHAH & Co., 1st Floor, Bharucha Building, Princess Street. (1160)
- TADVALKAR, MADHAV KESHAV, M.Sc., A.S.A.A., A. (1.7.49), 97, Shivaji Park, Dadar. (866)
- †TALEKAR, KESHAV NARIHARI, G.D.A., A. (1.7.49), with VAIDYANATH AIYAR & Co., Guzdar House, 3rd Floor, Dhobi Talao, Kalbadevi. (713)
- TANNAN, BODH RAJ, A.C.A. (ENG. & WALES), A. (1.7.49), F. (16.8.49), SHARP & TANNAN, Bank of Baroda Building, Apollo Street, Fort. (270)
- †TANNAN, MOHAN LAL, M.Com., (BIRMINGHAM), BAR-AT-LAW, A. (1.7.49), The Cliff, Carmichael Road, Cumballa Hill. (203)
- †TATA, YAZED HOMI, B.Com., A. (1.7.49), Hormuzd Building, Sleater Road. (1329)
- TAYLOR, HARRY, A. (1.7.49), C/o Mackinnon Mackenzie & Co., Ballard Road, P.O. Box No. 122. (1404)
- †TELANG, MANOHAR DATTATRAYA, G.D.A., A. (1.7.49), C/o Caltex (India) Ltd., "Caltex House", Ballard Estate. (953)
- TELANG, VAMAN MANGESHI, B.Com., A. (20.12.50), C/o The English Electric Co., Ltd., 249, Hornby Road, Fort. (1921)
- TEMBE (V. K.) & Co., Examiner, Press Buildings, Dalal Street, Fort.
- TEMBE, VISHWANATH KRISHNA, LL.B., A. (1.7.49), F. (11.9.50), V. K. TEMBE & Co., Examiner, Press Building, Dalal Street, Fort. (1006)
- THACKER & Co., Ali Chambers, Tamarind Lane, Fort.
- THACKER, JAMNADAS HASANJI, G.D.A., A. (1.7.49), F. (16.8.49), SHAREEF THACKER & Co., Ali Chambers, Tamarind Lane, Fort. (196)

- †THACKERSEY, PRADYUMNA M.D., A. (1.7.49), Sir Vitthaladas Chambers, 16, Apollo Street, Fort. (841)
- THAKKAR (A.B.) & Co., 65, Esplanade Road, Fort.
- THAKKAR, AMBALAL SHIVLAL, G.D.A., A. (1.7.49), F. (16.8.49), AMBALAL THAKKAR & Co., East & West Building, 49, Apollo Street, Fort. (498)
- THAKKAR, AMRITLAL BAPULAL, G.D.A., A. (1.7.49), F. (16.8.49), A. B. THAKKAR & Co., 65, Esplanade Road, Fort. (782)
- THAKKAR, JAYANTILAL KASHIRAM, B.COM., G.D.A., A. (1.7.49), F. (16.8.49), JAYANTILAL THAKKAR & Co., 111, Mahatma Gandhi Road, Opp: Rajbal Tower, Fort. (366)
- THAKUR, RAJARAM VASUDEO, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), 50, Western India House, Sir P. M. Road, Fort. (813)
- †TITY, SORABJI FRAMJI, G.D.A., A. (1.7.49), F. (16.8.49), Navsari Chambers, Outram Road, Fort. (105)
- TRAVADI (P.C.) & Co., 12, Mukund Bhuvan, Station Road, Santa Cruz.
- TRAVADI, PRAMODCHANDRA CHHOTUBHAI, A. (21.8.50), P. C. TRAVADI & Co., 12, Mukund Bhuvan, Station Road, Santa Cruz. (1844)
- VACHHA, HOMOY JAMSHEDJI, B.A., A.C.A. (ENG. & WALES), A.S.A.A., A (1.7.49), A. F. FERGUSON & Co., Allahabad Bank Building, Apollo Street, Fort. (422)
- VAIDYANATH AIYAR (S.) & Co., Third Floor, Gazdar House, Dhobi Talao, Kalbadevi Road.
- †VAJIFDAR, SAVAK FRAMROZ, G.D.A., A. (1.7.49), C/o Trustees of Sir Ratan Tata, Bombay House, Bruce Street, Fort. (1342)
- VAKIL (D.M.) & Co., Pardhy Block B, No. 1, Vile Parle (East).
- VAKIL, DHANSUKHLAL MANCHHASHANKER, B.Com., A. (1.7.49), D. M. VAKIL & Co., Pardhy Blocks B, No. 1, Vile Parle (East). (879)
- †VALLIBHOY, FAZAL HUSSEIN, B.Com., A. (17.5.50), Authorised Representative, Income-tax Appellate Tribunal, "B" Bench, Industrial & Prudential Assurance Buildings, Opp: Churchgate Station. (1726)
- †VARERKAR, MUKUND VINAYAKARAO, G.D.A., A. (1.7.49), Plot No. 3-A (West), Sion. (500)
- VARIAVA, MINOCHER NORMUSHAW, B.COM., A. (11.7.50), with S. B. BILLIMORIA & Co., 113, Mahatma Gandhi Road. (1793)
- VARTAK, KESHAV MAHADEV, B.COM., G.D.A., F.S.A.A., A. (1.7.49), F. (16.8.49), K. M. VARTAK & Co., Commissariat Building, 231, Hornby Road, Fort. (425)
- VASUDEVA RAO, K.S., B.Sc., A. (1.7.49), K. S. V. RAO & Co., Mustafa Building, 3rd Floor, Phirozeshah Mehta Road, Fort. (1101)
- VATSARAJ & Co., Fort Chambers, Tamarind Lane, Fort.
- VATSARAJ, MANGALPRASAD ENISHANKER, B.Com., A. (18.11.50), MANGALBHAI & Co., Medows House, Third Floor, Medows Street, Fort. (1903)
- VATSARAJ, MUKANDRAY KARASANJI, G.D.A., A. (1.7.49), F. (16.8.49), VATSARAJ & Co., Fort Chambers, Tamarind Lane, Fort. (136)
- †VEERARAGHAVAN, NARANAMMALPURAM SANKARAIAER, B.A., A. (1.7.49), Plot No. 18, Sion. (1281)
- VENKATAKRISHNAN, SRINIVASA, G.D.A., A. (1.7.49), Plot No. 101, Vasant Bhuvan, Matunga. (272)
- †VENKATARAMAN, DHARAPURAM NARASIMHAIYENGAR, B.A., G.D.A., A. (1.7.49), F. (24.3.51), Naval Store Officer, Indian Naval Dockyard. (528)
- VENKATARAMAN, ERODE SUBRAMANIAN, B.Sc., LL.B., A. (26.7.50), VENKATARAMAN & MARTIS, No. 25, Bank Street, First Floor, Fort. (1812)
- VENKATARAMAN & MARTIS, 25, Bank Street, Fort.
- VEPARI (NATVARLAL) & Co., 17, Jiji House, Raveline Street, Fort.
- VEPARI, NATVARLAL JEKISHANDAS, G.D.A., A. (1.7.49), F. (16.8.49), NATVARLAL VEPARI & Co., 17, Jiji House, Raveline Street, Fort. (318)

- VIRASWAMI, RAMASWAMI, G.D.A., A. (1.7.49), 3rd Floor, Gazdar House, Girgaum Road, Dhobi Talao. (784)
- †VORA, MORARJI NENSHI, G.D.A., A. (1.7.49), Laxminarayan Lane, Ghakopar, G.I.P. Rly. (463)
- †VRIDHACHALAM, NARAYANA IYER, A. (23.12.50), Dy. Controller of Military Accounts, Southern Command, Colaba. (1917)
- †VYAS, VANSUKHRAM NARBHERAM, G.D.A., A. (1.7.49), Jansukh Nivas, Block No. 8, Somji Road, Kandivlee. (715)
- WADIA (F.B.) & Co., Chaman Chambers, (Near Metro Cinema), 1st Marine Street, Fort.
- WADIA, FRAMROZE BAPUJI, B.Com., A. (20.12.50), F. B. WADIA & Co., Chaman Chambers, Near Metro Cinema, 1st Marine Street, Fort. (1918)
- WADIA, MINOO DARABSHA, A. (1.7.49), Dawood Mahal, Gowalia Tank Road. (788)
- †WADKE, ANANT KEROBA, B.A., G.D.A., A. (1.7.49), with A. F. FERGUSON & Co., Allahabad Bank Building, Apollo Street, Fort. (653)
- WARRIER, RUDRA RAMA, A. (18.8.50), Ganjawala Terrace, 510/10, Arthur Road. (1831)
- WHITBY, SIR BERNARD JAMES, KT., F.C.A., (ENG. & WALES), A. (1.7.49), F. (16.8.49), A. F. FERGUSON & Co., Allahabad Bank Building, Apollo Street, Fort. (55)
- WILSON, IAN BIRRELL, A. (1.7.49), F. (13.1.51), FORD, RHODES, PARKS & Co., Bank of Baroda Building, Apollo Street. (481)
- WRITER, DINSHAW PHIROZE HORMUSJI, B.Com., A. (1.7.49), 71, Lower Colaba, 3rd Floor, Colabawalla's House, Opp. Shanghai Cafe, Colaba. (826)
- DHARNGADHRA.
- BHATT, LABHSHANKER GAURISHANKER, G.D.A., A. (1.7.49), F. (16.8.49), 'Raskunj'. (626)
- DHARWAR.
- ALUR, B.N., G.D.A., A. (25.12.49), F. (23.3.50), Malmaddi. (1643)
- DWARKA.
- †VORA, SHANTILAL POPATLAL, B.Com., A. (23.8.49), C/o Associated Cement Cos. Ltd., Dwarka Cement Works. (1576)
- GADAG--BETGERI.
- KULKARNI, RAMCHANDRA V., A. (1.7.49), (1240)
- HUBLI.
- GURJAR, SHRIKRISHNA VINAYAK, A. (7.11.50), with Shri P. G. Bhatwat, Hospital Road. (1891)
- KOTRE (R.E.) & Co., Karwar Bellary Road.
- KOTRE, RUDRAPPA ESWARAPPA, A. (1.7.49), F. (16.8.49), R. E. KOTRE & Co., Karwar Bellary Road. (678)
- JALGAON.
- ASHAR, GIRDHARLAL POPAT, G.D.A., A. (1.7.49), F. (16.8.49), Madhu Kunj, Opp: Civil Hospital. (594)
- DESHPANDE, SHRINIVAS VASUDEVARAO, B.A., A. (16.8.50), Income-Tax Practitioner, Shani Peth. (1823)
- PARULKAR (J.K.) & Co., Navi Peth.
- RANE (D.R.) & Co., New Peth.
- RANE, DEORAM RANGE, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), D. R. RANE & Co., New Peth. (502)
- WARERKAR, BHASIKAR VISHNU, G.D.A., A. (1.7.49), J. K. PARULKAR & Co., Navi Peth. (359).
- JAMNAGAR. (SAURASHTRA).
- VASA, KANJI KHETSI, G.D.A., A. (1.7.49), Near Mandvi Tower. (340)
- JUNAGADH.
- †JHALA, SATYENDRARAI DOLATRAI, B.Com., A. (11.11.49), Income-Tax Officer, Ward 'A'. (1613)

KANDLA.

†KRIPAL CHAND, B.A., A. (1.7.49), Cost Accountant, John Mowlem & Co., Ltd. (1049)

KIRKEE.

DHURANDHAR, VISHNU JAGANNATH, A (1.7.49), Graham Villa, 22, Aundh Road. (1022)

†SRINIVASAN, M.G., G.D.A., A. (1.7.49), Accounts Officer, S.M.E. (460)

KOLHAPUR.

BHAGWAT, RAGHUNATH BHASKAR, G.D.A., A. (1.7.49), F. (16.8.49), R. B. BHAGWAT & Co., Gangavasa (330)

MITHAPUR.

JOSEPH, T. V., B.Com., A. (1.7.49), C/o Tata Chemical Ltd. (1293)

NADIAD.

†TAMHANE, KAMALAKAR VISHWANATH, B.A. A. (1.7.49), Sales-Tax Officer. (1235)

NARGOL.

†WADIA, PHIROZE RUSTOMJI, A. (1.7.49), Azad Road. (1007)

NASIK.

JOSHI, RAMCHANDRA TRIMBAK, A. (22.5.50), 991, Barve Building. Main Road. (1739)

POONA

ABHYANKAR (B.C.) & Co., 906, Sadashiv Peth.

APTE, GOPAL DATTATRAYA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), New Kitab Building, Laxmi Road. (253)

BAL, GAJANAN RAM CHANDRA, A. (1.7.49), BAL & PATANKAR, 48, Budhwar Peth. (1207)

BAL & PATANKAR, 48, Budhwar Peth.

BHIDE, VAMAN GANESH, B.Com., A. (25.3.50), GADRE & BHIDE, 381, Shanwar Peth, (Near Kanyashala). (1688)

DIXIT, KRISHNAJI TRIMBAK, B.A., B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), 903-B, Sadashiv Peth, Laxmi Road. (213)

GADRE & BHIDE, 381, Shanwar Peth, Near Kanyashala.

GADRE, GOPAL JANARDAN, B.Com., A. (1.7.49), GADRE & BHIDE, 381, Shanwar Peth, (Near Kanyashala) (1097)

GADRE, KESHAV SHANKAR, G.D.A., A. (1.7.49), 252/4, Sadashiv Peth, Near Peru Gate. (631)

GODBOLE, RAMCHANDRA GAJANAN, B.Com., A. (7.11.50), 996, Sadashiv Peth. (1888)

JAIN (R.C.) & Co., 1144, Raviwar Peth.

JAIN, RAMCHANDRA CHANDRARAO, B.A., (Hons.), A. (1.7.49), R. C. JAIN & Co., 1144, Raviwar Peth. (1224)

KARMARKAR & Co., 252/2, Sadashiv Peth

KARMARKAR, N.D., G.D.A., A. (1.7.49), KARMARKAR & Co., 252/2, Sadashiv Peth. (170)

KHADILKAR, PURUSHOTTAM DAMODAR, B.Sc., A. (3.6.50), Dadhe's Bungalow, 196/8, Sadashiv Peth. (1758)

KINIKAR, BALAKRISHNA JAGANNATH, B.Com., A. (23.12.50), 1170/23, Shivaji Nagar. (1929)

KIRTANE, (V.B.) & Co., "Pioneer House", 947-A, Sadashiv Laxmi Road

KIRTANE, VITHAL BHAGWAT, B.Sc., LL.B., A.S.A.A., A. (1.7.49), F. (23.3.50), V. B. KIRTANE & Co., Pioneer House, 947-A, Sadashiv Laxmi Road. (675)

LALIT, GANESH TRIMBAK, A. (8.7.50), 252/16, Limaye Wadi, Sadashiv Peth. (1788)

MADHIEKAR, WAMAN DATTATRAYA, B.Com., LL.B., A. (12.10.50), 348, Rasta Peth. (1083)

MADON (A.S.) & Co., 5, North Petty Staff Lines.

MEHENDALE, SHRIDHAR Y., A. (21.3.50), G. M. OKA & Co., 180, Budhwar Peth, Laxmi Road. (1667)

OKA (G.M.) & Co., 180, Budhwar Peth, Laxmi Road.

OKA, GANESH MAHADEO, G.D.A., A. (1.7.49), F. (16.8.49), G. M. OKA & Co., 180, Budhwar Peth, Laxmi Road. (172)

PATANKAR, MANOHAR KESHAV, B.Com., A. (1.7.49), BAL & PATANKAR, 48, Budhwar Peth. (1241)

PITHAWALLA (B.M.) & Co., 326, Mahatma Gandhi Road.

PITHAWALLA, BOMANSHAW MUNCHERSHAW, G.D.A., A. (1.7.49), F. (16.8.49), B. M. PITHAWALLA & Co., 326, Mahatma Gandhi Road. (494)

SATHE, SHANKAR GOVIND, B.A., LL.B., A. (1.7.49), 892, Sadashiv Peth, Near Tulsi Bag. (870)

SEWAK, ANANT DATTATRAYA, B.Com., A. (2.6.50), 83, Ganesh Peth, Laxmi Road. (1756)

TANAVDE, DINKAR SITARAM, B.Com., A. (17.5.50), 871, Deccan Gymkhana. (1729)

RAJKOT

CHANDRAKANT & Co., Ghia Chambers, Garedia Kuva Road.

MANKAD, JITENDRA G., B.Com., A. (1.7.49), PATEL MANKAD & Co., Bhagvat Bhuvan, Rajputpara. (1444)

PATEL MANKAD & Co., Bhagvat Bhuvan, Rajput Para.

SANGHAVI, RAMNIKLAL MANILAL, B.Com., A. (1.7.49), CHANDRAKANT & Co., Ghia Chambers, Garedia Kuva Road. (1141)

SATARA ROAD

†SRI RAMULU, S.V., G.D.A., A. (1.7.49), C/o Cooper Engineering Ltd. (606)

SANGLI

ABHYANKAR (B.C.) & Co., Harbart Road.

SHOLAPUR

JAWALKAR, DHONDO GOVIND, M.A., A.S.A.A., A. (1.7.49), F. (16.8.49), Chatl Gali. (722)

SOHONY, HARI SHANKAR, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), Ram Kuti, Sadar Bazar. (45)

SURAT

†DALAL, KUNJVIHARI RAMANLAL, A. (17.11.50), with NATVARLAL VEPARI & Co., Lalgate, Kanpith. (1902)

GHARAIYA, KASAM ISMAIL, A. (1.7.49), F. (12.1.50), PATEL & GHARAIYA, Vakilana Mansion, Lalgate. (888)

NAIK, MAGANLAL KALYANJI, B.Com., A. (23.8.50), Accountant, Surat Borough Municipality. (1946)

PATEL & GHARAIYA, Vakilana Mansion, Lalgate.

SHAH (J.G.) & Co., Ruwala Tekra.

SHAH, JINABHAI GOPALJI, G.D.A., A. (1.7.49), F. (16.8.49), J. G. SHAH & Co., Ruwala Tekra (401)

VEPARI (NATVARLAL) & Co., Lalgate, Kanpith.

VERAVAL

CHANDRAKANT & Co., Gheewala Building, Baharkot.

GANDHI, V R., A. (21.9.49), CHANDRAKANT & Co., Gheewala Building, Baharkot. (1593)

REGION II

THE STATES OF MADRAS, TRAVANCORE—
COCHIN, MYSORE, HYDERABAD AND COORG.

ADONI

PAMPA RAO, RANSUBHE NARASINGARAO, A. (1.7.49), F. (16.8.49), R. N. PAMPA RAO & Co., Raichooti Building. (548)

SIVA RAMAKRISHNA POLLEPEDDI, B.Com., A. (8.6.50), with R. N. PAMPA RAO & Co., (1762)

ALLEPPEY

VARMA AND VARMA, Palace Road Junction.

†VENKATARAMAN, S., B.Sc., A. (24.9.49), Indian Assistant, C/o Darragh Small & Co., Ltd. (1605)

†VERGHESE, JOHN, B.A., A. (1.7.49), C/o Peirce Leslie & Co., Ltd. (1110).

VIJAYAN, POOTHULLIL, B.Com., A. (24.3.50), with VARMA & VARMA, Palace Road Junction. (1685)

ALWAYE

RAMAN, TATTAMANGALAM SUBRAMANIA IYER, G.D.A., A. (1.7.49), C/o Forest Industries (Travancore) Ltd. (211)

AURANGABAD (Dn.)

DASTGIR (S.G.) & Co., Shahgunj.

RAO, KOTA VIRABHADRA, B.Com., A. (1.7.49), with S. G. DASTGIR & Co., Shahgunj. (1339)

BHADRAVATI

SEETHARAMARAO, NITTOOR, A. (5.9.50), Chief Accountant, Mysore Paper Mills Ltd., Papertown. (1862)

BANGALORE

ANANTHA RAO, SAKHAREPATAM, G.D.A., A. (1.7.49), 23, Annayappa Block, Palace Guttahalli, Malleswaram Post. (846)

†ASWATHANARAYANA RAO, B., A. (27.7.50), 44, 3rd Main Road, Chamaraajapet. (1814)

BHATT, VIDYARANYAPURAM BABU, M.A., A. (16.5.50), 51/1, II Cross Road, Basavangudi Post. (1719)

BHEEMA SENA RAO, M., A. (12.7.50), 19/20, 5th Road, (Corporation No. Q 38/3), Chamaraajapet. (1803)

BLENKINSOP, NORMAN, A. (1.7.49), FRASER & ROSS, Asiatic Buildings. (613)

CHALUVIYA, ARKALGUD NARASIMHAMURTHY, B.Com., A. (8.7.50), No. 9, First Floor, City Market Buildings. (1787)

DANDEKER & Co., No. 10, 5th Main Road, Gandhi Nagar.

DATTU RAO, P. S., B.A., B.Com., G.D.A., A. (1.7.49), No. 12, Central Bank Road, Chamaraajapet. (828)

FRASER & ROSS, Asiatic Buildings.

IYENGAR, ARAKERE VARADIYENGAR SESA, B.Com., A. (26.5.50), SESHYENGAR & RAMACHANDRA, 165, III Main Road, Malleswaram. (1742)

KALISwaran, S., A. (1.7.49), F. (16.8.49), 153, Gandhi Nagar. (350)

KHINCHA, HUKMICHAND, B.Com., A. (1.7.49), Upstairs, 139, Avenue Road. (1223)

LAKSHMANA RAO, DEVANAHALLI VENKATASUBBA RAO, B.Sc., A. (22.3.50), 117, Central Street, Seshadripuram. (1675)

LAXMAN RAO, KRISHNAGIRI VENKOBA, G.D.A., A. (1.7.49), F. (16.8.49), 8, Arcot Sreenivasachary Street. (120)

MANDRE, SHAMA RAO, M.A., B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49), S. R. MANDRE & Co., 243, Gandhi Nagar. (135)

MURTI, MUTKAR SRINIVASA, B.A., B.L., A. (1.7.49), 149, Margosa Avenue, P.O. Malleswaram. (802)

- †NARASIMHA MURTHY, B.V., A. (1.7.49), No. 786, II Cross, Srirampuram. (1242)
- †NARAYANAN, V., A. (1.7.49), Accountant, Indian Telephone Industries, Government of India, Duravani Nagar P.O. (1537)
- NAYAR (K.K.) & Co., Rukmani Colony.
- NAYAR, KOLAZHI KRISHNAN, G.D.A., A. (1.7.49), F. (16.8.49), K. K. NAYAR & Co., Rukmani Colony. (608)
- RAMACHANDRA, CYPE RAMAIIYA, B.A., A. (21.3.50), SESHIIYENGAR & RAMACHANDRA, 165, III Main Road, Malleswaram. (1658)
- *RAMADHYANI (B.K.) & Co., 34, 3rd Cross Road, Basavangudi.
- RAMADIIYANI, BADARINARAYAN KALKUNTE, B.Sc., A. (1.7.49), F. (16.8.49), B. K. RAMADHYANI & Co., 34, 3rd Cross Road, Basavangudi. (595)
- †RAMAKRISHNA, MATHUR SANKARAHER, G.D.A., A. (1.7.49), No. 3, Anna-swamy Mudaliar Road. (526)
- RAMASUBRAMANIAN, K., B.A., A. (11.10.50), with P. S. SUBRAMANIA IYER & Co., 13/1, Narasimha Raja Road. (1879)
- RAMASWAMI AYYANGAR, ASUR, B.COM., G.D.A., A. (1.7.49), F. (16.8.49), No. 148, "Dayasadan", Vani Villas Road (North Road), P.O. Basavangudi. (175)
- SARMA, GANAPATHIY RAMACHANDRA, G.D.A., A. (1.7.49), F. (16.8.49), 12, Someswaran Koil Street, Ulsoor. (34)
- SASTFY & Co., 15th Cross, Malleswaram.
- SASTRY, S. A. GANGADHARA, M.A., (LITT.), LL.B., M.A. (COM.), A. (23.12.50), SASTRY & Co., 15th Cross, Malleswaram. (1926)
- SESHIIYENGAR & RAMACHANDRA, 165, III, Main Road, Malleswaram.
- SHAMANNA, B., A. (1.7.49), F. (16.8.49), Door No. 21, East Park Road, Post Malleswaram. (1567)
- SITARAM, RAH BIR DOR A. (1.7.49) 451, "Varuna" West End Road, Malleswaram. (1070)
- SRINIVASA IYER, K. R., G.D.A., A. (1.7.49), Manager, The Mysore Provincial Co-operative Apex Bank Ltd. (11)
- SRINIVASA PRASAD ANANTHAPUR NESAVIENGAR, B.Sc., A. (21.3.50), No. 79 Nehru Nagar. (1601)
- SUBBA RAO, MYSORE, B.A., LL.B., G.D.A., A. (1.7.49), F. (16.8.49), Kempegowda Road, Opp. Mysore Chamber of Commerce. (239)
- SUBRAHMANYA (D.S.) & Co., 143, Rameswara Temple Road, Chamaraajapet, Post Box No. 27.
- SUBRAHMANYA, DHARWAR SUBRAVATI, G.D.A., A. (1.7.49), F. (16.8.49), D. S. SUBRAHMANYA & Co., 143, Rameswara Temple Road, Chamaraajapet, Post Box No. 27. (344)
- P. S. SUBRAMANIA IYER & Co., 13/1, Narasimharaja Road.
- SUNDARAM, S., B.Sc., A. (1.7.49), "Gowri Villas", Kankarhalli Road, Basavangudi. (1279)
- BAPATIA
- MATHUSUDHANA RAO, KAMBHAMMETTU, G.D.A., A. (1.7.49), F. (16.8.49), RAO & RAO. (90)
- RAO & RAO.
- BELLARY
- GOVINDA RAJAN, ANEKAL RAMASWAMY IYENGAR, G.D.A., A. (1.7.49), F. (16.8.49), Bangalore Road. (442)
- SAROVAR (D.V.) & Co.
- SAROVAR, VASUDEVARAO DEVANAHALLI, G.D.A., A. (1.7.49), F. (16.8.49), D. V. SAROVAR & Co. (426)
- CALICUT
- †JOSEPH, THOMAS, B.A., A. (1.7.49), Indian Assistant, C/o Peirce Leslie & Co., Ltd. (963)

- MENON, M. KRISHNAN KUTTY, G.D.A., A. (1.7.49), "Krishna Nivas",**
Bilathikulam Road, P.O. Erenimulam. (536)
- MENON, THRIKANDYUR KARUNAKARA, B.A., G.D.A., A. (1.7.49), F. (16.8.49),**
P.O. Puthiyara. (433)
- PARAMASIVAN, SUBRAMANIA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), "Santhi-**
bhuvan", Chalapuram, P.O. (67)
- SUBBARAMAN, TARAKAD RANCANATHA, G.D.A., A. (1.7.49), F. (16.8.49)**
K. K. THAMPAN & Co., Raman Menon Road, Ch'apuram P.O. (229)
- THAMPAN (K.K.) & Co, Raman Menon Road, Chalapuram P.O**
- CHAMPION REEF (KOLAR GOLD FIELDS)**
- †**NARAYANAN, MANDYAM DHATI, B.A., A. (1.7.49), C/o Champion Reef/**
Ooregum Joint Operation. (750)
- †**RAMAVENKATASUBRAMANIAM, P. R., B.A., A. (8.3.51), C/o Shri O. R.**
Subramanian, Labour Officer. (1970)
- CHERUKUNNU (N MALABAR).**
- NAMBIVAR, KOTTAYAM KADANGOTE SRIDHARAN, B.A. A. (28.3.51),**
(1976)
- CHIDAMBARAM.**
- BALASUBRAMANIAN, A., A. (1.7.49), (1030)**
- CHITTOOR.**
- NARAYANASWAMY, MALLICHETTI, B.A., A. (25.11.50), 129/14, Subedar**
Street. (1906)
- RAMANUJAM, KOMANDUP, B.A., A. (25.7.50), with K. V. Narasimhan, M.A.,**
G.D.A., F.C.A., Gandhi Road. (1811)
- COCHIN**
- JACOB (K U) & Co., Bazaar Road, Mattancherry.**
- JACOB K. U, B.Sc., A. (1.7.49), K. U. JACOB & Co, Bazar Road, Mattancherry.**
(1327)
- §**PARAMESWARAN, AIYALAM SUNDARAM, G.D.A., A. (1.7.49), C/o Peirce**
Leslie & Co. Ltd (415)
- VARMA, KERALA B.A., B.COM., G.D.A., A. (1.7.49), F. (16.8.49), VARMA &**
VARMA, New Road, P.O. Mattancherry. (333)
- VARMA & VARMA, New Road.**
- COIMBATORE**
- AYYAR, KRISHNA RAMALINGA, B.A., A. (24.8.49), MENON & AYYAR, Raja**
Street. (1581)
- GOPALAIYER, KANGAYAM VENKATANARAYANA IYER, B.A., G.D.A., A.**
(1.7.49), F. (16.8.49) "Saraswati Lakshmi Nilayam", 10/11, Ponnurangam
Road West, R S Puram P.O. (129)
- †**GOPALAKRISHNAN, PULIYUR SRINIVASARAGHAVACHARI, B.A., A.**
(16.11.50), 9, Desabhandu Street, Brahmin Extension. (1901)
- HARIACHAR (C.P.) & Co., "Padmalaya", Telugu Brahmin Street.**
- HARIACHAR, COIMBATORE PADMANABHACHAR, G.D.A., A. (1.7.49), F.**
(16.8.49), C. P. HARIACHAR & Co., "Padmalaya", Telugu Brahmin Street.
(220)
- JAGANNATHAN, MELAPPALAIYAM SUDARSANAM, G.D.A., A. (1.7.49), F.**
(16.8.49), M. S. KRISHNASWAMI & JAGANNATHAN, "Sudarsanam", R. S.
Puram Post. (180)
- KAIMAL, KALATHU PARAMBIL RAMAN, B.A., A.S.S.A., A. (24.5.50), VARMA**
& VARMA, 22/268, Rajah Street (1741)
- KRISHNAMOORTHY, SIVAR, A. (1.7.49), F. (16.8.49), No. 28, Narayandoss**
Jannadoss Lay-out, Cross Cut Road. (522)

KRISHNAMURTHI, C. S., B.Sc., A. (1.7.49), 14/38-A, Oppanakara Street. (1156)
KRISHNASWAMI & JAGANNATHAN (M. S.), Rathnasabapathi Mudaliar Road,
Rathnasabapathipuram P.O.

†KUPPUSWAMY, VELAMKANNI, A. (1.6.50), with SURI & Co., 8/34, Jail Road.
(1751)

MENON & AYYAR, Raja Street.

NARAYAN, VENKATARAMAIYER ANANTHA, G.D.A., A. (1.7.49), 9/68,
Sambandam Road, R. S. Puram. (84)

RAGHAVENDRA RAO, PALLADAM NAGARAJA RAO, A. (1.7.49), C. P.
HARIACHAR & Co., "Padmalaya", Telugu Brahmin Street. (1075)

RAJAN NALLAM CHAKRAVARTHI, G.D.A., A. (1.7.49), F. (16.8.49), 7/70-D,
Jail Road. (130)

RAMASWAMI AIYAR, N.S., A. (1.7.49), F. (16.8.49), "Rama Bhavan", Jail Road.
(893)

RAMASWAMY, MANDAKALATHOR SUBRAMONIA, B.A., G.D.A., A. (1.7.49),
C/o T. Stanes & Co., Ltd. (221)

†RAMASWAMY IYER, MATHUR SANKARA IYER, A. (18.8.50), C/o T. Stanes,
& Co., Ltd. P.B. No. 12. (1833)

SAMBIAH (K S) & Co., Krishna Mandir, 169, Sullivan Street.

†SASTRI, DORBAIA BALAGANGADHARA, A.S.A.A., A. (24.5.50), C/o Tea
Estates India Ltd., Race Course Road. (1740)

†SETHI HATBJAJAN SINGH, B.COM., A. (19.8.49), Flight Cadet, No. 3, Air
Force Academy. (1575)

SRINIVASAN, MELLAPPALAYAM SUDARSANAM, B.A., G.D.A., A. (1.7.49),
F. (16.8.49), M. S. KRISHNASWAMI & JAGANNATHAN, "Sudarsanam",
R. S. Puram. (121)

SUBBACHAR DEUDICUL, VENKATANARASIMHA, B.A., A. (1.7.49), F. (16.8.49),
Sri Guru Nivas, 33, Telugu Brahmin Street. (466)

SUBBAPATHY, KADATHUR VISVANATHA, G.D.A., A. (1.7.49), F.
(16.8.49), 22, Avudashi Road. (173)

SUBRAMANIAM AYYAR, V.K., G.D.A., A. (1.7.49), F. (16.8.49), 10/31, Subramania
Mudali Road, R. S. Puram. (432)

SUBRAMANIAM, K. S. GANAPATHY, M.A., A. (1.7.49), F. (30.4.50), 56, Sastry
Road, Ranganathapuram. (732)

SURI & Co., 8/34, Jail Road.

†THIRUVENKATASWARI R. A. (19.9.50), with M. S. KRISHNASWAMI &
JAGANNATHAN, R. S. Puram Post. (1871)

VARMA & VARMA, 22/67 Raja Street.

VEERARAGHAVAN, C.V., A. (1.7.49), F. (18.7.50), 275, Raja Street. (345)

VENKATARAMAN, RAMASWAMY, G.D.A., A. (1.7.49), F. (16.8.49), 9/85,
Rathnasabapathi Mudaliar Road, Rathnasabapathipuram Post. (223)

†VENKATARAMAN, SUNDARESA, M.A., A. (1.7.49), C/o Pykara Electricity
System. (687)

†VISVANATHAN, SENAPPARATTI VENKATARAMA, G.D.A., A. (1.7.49), M. S.
KRISHNASWAMI & JAGANNATHAN, R. S. Puram, P.O. (555)

CONOOR (NILGIRIS)

AYYAR, K. N. BALAKRISHNA, B.A., L.T., A. (4.7.50), Looville. (1776)

SUBRAMANIAM PERUMKOTAM SANKARASASTRI, A. (21.12.50), C/o The
United Planters Association of Southern India, "Glenview". (1923)

UDDALORE N.T.

VIJAYA RAGHAVAN, P.B., M.A., A. (21.1.50), 40, Ramadas Naidu Street, Pudu-
palayam. (1648)

UDDALORE O.T.

KRISHNAMOORTHY, S., G.D.A., A. (1.7.49), F. (16.8.49), 31, Brahmin Street.
(532)

DHARAPURAM (Coimbatore Dt.).

AYYENGAR, KUPPUSWAMI RAMAKRISHNA, G.D.A., A. (1.7.49), F. (28.1.50),
9, Sundaramier St. (475)

DINDIGUL.

†KANDASWAMI, A., B.Com., A. (1.7.49), with S. R. SWAMY & CO., 6, East
Car Street. (1203)

RANGASWAMY IYENGAR, SITARAM, G.D.A., A. (1.7.49), F. (16.8.49), S. R.
SWAMY & CO., No. 6, East Car Street. (300)

SUNDRAM & SRINIVASAN, 173, East Car Street.

SWAMY (S.R.) & CO., No. 6, East Car Street.

VEERASWAMY, R., A. (1.7.49), 20, Society Street. (1335)

ELURU (West Godavary Dt.).

RAO & RAO.

SUBBA RAO, KAMBHAMMETTU VENKATA, B.A., A. (11.1.51), RAO & RAO
(1934)

ERODE

GANAPATI (U.R.) & CO., Mangala Vilas.

GANAPATI IYER, UTTAMAPALAYAM RAMASWAMI, G.D.A., A. (1.7.49), F.
(16.8.49), U. R. GANAPATI & CO., "Mangala Vilas", Karungalapalayam
Extension. (62)

JAYABALASUBRAMANIAN AIYAR, KRISHNASWAMY, G.D.A., A. (1.7.49),
F. (16.8.49), U. R. GANAPATI & CO., New Park Road. (279)

KALYANASUNDARAM AIYAR, VAIDYANATHA, G.D.A., A. (1.7.49), F. (27.6.50)
7, a Buildings, Chairman S. K. Chennappa Gounder Street. (977)

RAJAGOPAL, NALLAM CHAKRAVARTHI, G.D.A., A. (1.7.49), F. (16.8.49), N. C.
RAJAGOPAL & CO., Agraharam Street. (156)

RAJAGOPALAN, R. A. (1.7.49), 114, Agraharam Street. (682)

RAMASWAMY, MANAVASI RENGASWAMI, A. (1.7.49), 5, Venkataswamy Rowth
Street, Secular Thottam. (1483)

SUNDARAJAN, NALLAM CHAKRAVARTHI, A. (24.2.51), with N. C. RAJAGOPAL
& CO., 208, Agraharam Street. (1961)

ERNANKULAM

MENON & AYYAR Broadway

MENON, M. C., A. (1.7.49), F. (12.3.50), MENON & AYYAR, Broadway. (939)

NAIP KUNNATH RACHAVAN, G.D.A., A. (1.7.49), F. (22.6.50), VARMA &
VARMA, T. D. Road. (523)

VARMA AND VARMA, T.D. Road

GHUDUR

RAO, V. GOPALA, B.A., A. (1.7.49) (1233)

GUNTUR

KETHARAJU SUBBA RAO & CO., 2nd Line, Brodipet.

LAKSHMAIAH (CH. V) & CO., Patnam Bazar.

LAKSHMAIAH CHIMAKURTI VENKATA, G.D.A., A. (1.7.49), F. (16.8.49) CH
V LAKSHMAIAH & CO., Patnam Bazar. (592)

LOGANATHAN, CONJEEVARAJU RATNAVELU, G.D.A., A. (1.7.49), P. RAMA-
CHANDRA RAO & CO., 7th Line, Arundelpet. (521).

†MODDALI JWALA VENKATA LAKSHMI, B.Com., A.
(23.7.50), C/o Shri M. V. Ramaniah Garu, Tobacco Exporter, Brodipet. (1209)

RAMACHANDRA RAO (P) & CO., Arundelpet, 7th Line.

SUBBA RAO, KETHARAJU, B.A., A. (1.7.49), F. (16.8.49), KETHARAJU
SUBBA RAO & CO., 11th Line Brodipet. (707)

GULBARGA.

SUBRAMANIA IYER (P.S.) & CO., Kirana Bazar.

KUPPUSWAMY & CO., Main Road.

HYDERABAD (Dn.).

AHMED, MOHAMMED IBRAHIM, B.A., A.S.A.A., A. (20.3.51), Basera, Azampura. (1974)

ARGADE & BHAGWAT, B-6-212, Sultan Bazar, Opp: Sultan Bazar General Hospital.

BARIA, KAIKHUSHRU EDULJEE, B.Com., G.D.A., F.S.A.A., A. (1.7.49), S. B. BILLIMORIA & CO., Bashir Bagh Road. (453)

BHAGWAT, TRIMBAK NARAYAN, A. (1.7.49), ARGADE & BHAGWAT, B-6-212, Sultan Bazar, Opp: Sultan Bazar General Hospital. (1274)

BILLIMORIA (S.B.) & CO., Bashir Bagh Road.

BOHRA (M.R.) & CO., 579, Station Road.

BOHRA, MAHOMEDBHOY RASULBHOY, B.Com., G.D.A., A. (1.7.49), F. (9.10.50), M. R. BOHRA & CO., 579, Station Road. (478)

DASTGIR (S.G.) & CO., Imperial Post Office Lane, Abid Road.

DASTGIR, SYED GULAM, B.Com., A. (1.7.49), F. (16.8.49), S. G. DASTGIR & CO., Imperial Post Office Lane, Abid Road. (727)

DHAGE (V.K.) & CO., 440, Hardikar Bagh, Himayatnagar.

GOPALAKRISHNA RAO (A.) & CO., B-4-235, Kandaswamy Gardens, Sultan Bazar.

GOVINDARAJ, SRINIVASA, A. (21.3.50), S. G. RAJ & CO., Opposite Head Police Station, Sultan Bazar. (1670)

IYER, E. SAPTHRUSHY, A. (1.7.49), N. M. SWAMY & CO., 18, Keshari Buildings, Nizamshahi Road. (1354)

JAGADISAN, U. P., G.D.A., A. (1.7.49), F. (16.8.49), NATARAJA IYER & CO., Abid Road, Post Box No. 157. (543)

†**KRISHNASWAMY, P., M.A., A. (1.7.49), with B. PURSHOTTAM & CO.,** Vasavi Bhavan, Devi Road, Nizamabad. (894)

†**MEHTA, GUANSHIYAM BHOGILAL, B.Com., A. (8.10.50),** Income-Tax Officer, Special Circle, Abid Road. (1876)

NATARAJA IYER & CO., Post Box No. 157, Abid Road and Nataraj Villa, Himayatnagar.

NATARAJA IYER, ANGARI SUNDARESWARA ANANDA, G.D.A., A. (1.7.49), F. (16.8.49), NATARAJA IYER & CO., Abid Road, Post Box No. 157. (31)

OKA (G.M.) & CO., Devka Mahal, Bank Street.

PAL & MURTI, Dinabad Estate, Imperial Post Office Lane.

RAJ (S.G.) & CO., Opposite Head Police Station, Sultan Bazar.

RAJAGOPAL, A. N., A. (1.7.49), NATARAJA IYER & CO., Abid Road, P.B. No. 157. (1458)

RAJARAM & CO., 83, Public Garden Road, Nampally.

RAJARAM, KRISHNASWAMY, G.D.A., A. (1.7.49), F. (29.11.50), RAJARAM & CO., 83, Public Garden Road, Nampally. (240)

†**RAMADOSS, DRONAMRAJU, B.A., A. (1.7.49), with V. K. DHAGE & CO.,** 440, Hardikar Bagh, Himayat Nagar. (1225)

RAMANATHAN, A. N., A. (1.7.49), NATARAJA IYER & CO., Abid Road, Post Box No. 157. (1145)

RAMANUJAN, N., A. (1.7.49), B-2-213, Hanuman Tekdi, Sultan Bazar. (655)

RAO, A. GOPALAKRISHNA, B.Com., A. (3.10.50), A. GOPALAKRISHNA RAO & CO., B-4/235, Kandaswamy Gardens, Sultan Bazar. (1873)

SAMBANDAMURTHY, A., G.D.A., A. (1.7.49), F. (16.8.49), MURTHY & CO., Domulgude. (639)

SASTRI, DUGGIRALA VENKATA SUBRAHMANYA, B.Com., A. (26.5.50), with S. B. BILLIMORIA & CO., Bashir Bagh Road. (1745)

SHANKARA, SRIKANTIA, B.A., A. (14.11.50), A-10/442, Hardikar Gardens, Hydergudi. (1898)

†**SHAREEF, KHIZR ALI, G.D.A., A. (1.7.49),** Chief Auditor, Co-operative Societies. (299)

SWAMY (N.M.) & CO., 18, Kesar Building, Nizam Shahi Road.

JALNA.

DASTGIR (S.G.) & CO., Akheli Basti.

KAKINADA.

KRISHNA RAO & CO., Sri Rukminisa Bhavanam, Venkataratnapuram.

KRISHNA RAO, KOPALLEY, G.D.A., A. (1.7.49), F. (3.3.50), KRISHNA RAO & CO., Sri Rukminisa Bhavanam, Venkataratnapuram. (64)

KANKANADY.

VERGHESE (C.P.) & CO., Falnir Road.

VERGHESE, CHERUVATHOOR POULOSE, M.A., B.L., A. (1.7.49), F. (18.7.50), C. P. VERGHESE & CO., Falnir Road. (990)

KARAIKUDI.

AIYAR & CO., Sekkalal.

IYER, T. R. KALYANARAMA, B.A., G.D.A., A. (1.7.49), with AIYAR & CO (544)

KUPPUSWAMI, S., B.A., G.D.A., A. (1.7.49), F. (16.8.50), Post Box No. 29, 29, Maharanomber Agraharam. (587)

VASUDEVAN, S., G.D.A., A. (1.7.49), 30, Maharnombir Agraharam. (582)

KARUR.

KRISHNAN, P.S., B.A., A. (1.7.49), Sri Sakthi Vilasa Valdyasala, Srinivasa-puram. (1254)

KRISHNASWAMI, P. V., B.Sc., A. (1.7.49), No. 8, Narasimhapuram Street. (1236)

RAMANUJAM, N., B.A., A. (1.7.49), N. C. SREENIVASAN & CO., 13, South Street. (1492)

SREENIVASAN (N.C.) & CO., 13, South Street.

SREENIVASAN, NALLAM CHAKRAVARTHY, G.D.A., A. (1.7.49), F. (16.8.49), N. C. SREENIVASAN & CO., 13, South Street. (161)

KOTTAYAM, (TRAVANCORE).

CHERIYAN & CHERIYAN, Valanjar House, Chetty Street.

CHERIYAN, VALANJAR KURUVILA, B.Com., A. (23.8.50), CHERIYAN & CHERIYAN, Valanjar House, Chetty Street. (1849)

JACOB E. C., A. (24.3.51), Thirunakkara, K. K. Road. (1975)

THOMAS, O, B.Com., A. (24.1.51), Near T. B. Junction. (1941)

KUMBakonam.

KRISHNASWAMI, J., B.A., A. (1.7.49), G. NATESAN & CO., 4, Dabir Middle Street. (1323)

NARASIMHAN, K., B.A., A. (1.7.49), 18, Big Street. (946)

NATESAN (G.) & CO., No. 4, Dabir Middle Street.

NATESAN, GOPALAKRISHNA IYER, G.D.A., A. (1.7.49), F. (16.8.49), G. NATESAN & CO., 4, Dabir Middle Street. (116)

†RAMANUJACHARI, CHAKRAVARTHI VENKATACHARI, A. (1.7.49), 10, Padmanabhan Street. (909)

SUNDARAM, KALYANA KRISHNAMURTHY, A. (1.7.49), 22, Banadurgri Sannadhi Street. (468).

KURNOOL.

TIRUMALARAO, DESAPANDI, G.D.A., A. (1.7.49), Fort. (402)

LINGASUGAR. (Deccan).

†GUNDU RAO, GULUR SRINIVASA RAO, G.D.A., A. (1.7.49), Chief Accountant, Hyderabad Gold Mines Co., Ltd., Hatty. (796)

MADHURAI.

ADIMOORTHY, DHUPAGUNTA S., B.A., A. (1.7.49), L. SIVARAM & CO., 36, Khansamettu Street. (1437)

FORD RHODES PARKS & CO., Madura Mills Buildings.

HARIHARAN, C.S., A. (1.7.49), HARIHARAN & NEELAKANTAN, 393, North Masi Street. (1196)

MADHURAI—(Contd.)

HARIHARAN & NEELAKANTAN, 393, North Masi Street.

†**IYENGAR**, R.A.D., G.D.A., A. (1.7.49), 10, Third Street, Shenoyanagar. (1204)

KRISHNAMOORTHY, M.R., B.A., G.D.A., A. (1.7.49), F. (16.8.49), 5, West Masi Street. (348)

†**KRISHNA RAO**, COIMBATORE PURUSHOTAM, G.D.A., A. (1.7.49), Appellate Assistant Commissioner of Income-tax, 1, New Natham Road, Tallakulam Post. (1420)

NACHIADALINGAM, ARUMUGAM, G.D.A., A. (1.7.49), F. (16.8.49), 79, Mela Chetty Street. (177)

NARAYANA IYER (S.) & RANGASWAMI (K.E.), 27, West Chitral Street.

NARAYANAN, SIVASAILAM, G.D.A., A. (1.7.49), F. (16.8.49), **S. NARAYANA IYER & K. E. RANGASWAMI**, 27, West Chitral Street. (210)

RAJAGOPALAN, V., B.A., A. (23.12.50), 6, Abdul Gaffar Khan Road. (1925)

RANGASWAMI, K.E., B.Sc., A. (1.7.49), **S. NARAYANA IYER & K. E. RANGASWAMI**, 27, West Chitral Street. (1287)

SESHAN, RAMASWAMIER, G.D.A., A. (1.7.49), F. (16.8.49), 4, Chokappa Naicker Street. (261)

SIVARAM (L.) & CO., 36, Khansamettu Street.

SIVARAM, LAKSHMANA, G.D.A., A. (1.7.49), F. (16.8.49), **L. SIVARAM & CO.**, 36, Khansamettu Street. (214)

SIVASAMBAN, TIRUVALAM KUMARASWAMI, B.A., B.L., A. (19.8.50), **C/o Madura Mills Co., Ltd.** (1836)

†**SIVASUBRAMANIAM**, K., B.A., A. (1.7.49), Office Manager (Works), **T. V. Sundram Iyengar & Sons Ltd.**, 21, Goods Shed Street. (1048)

SRINIVASAN (S.K.) & CO., 13, West Avani Moola Street.

SRINIVASAN, SIMILE KRISHNAIYAR, B.Com., A. (1.7.49), F. (16.8.49), **S. K. SRINIVASAN & CO.**, 13, West Avani Moola Street. (162)

SUBRAMANIAN, KRISHNA IYER, B.A., A. (1.7.49), F. (16.8.49), 10, Perumal Tank Square. (413)

SUNDARAM & CO., Y.M.C.A., Buildings.

SUNDARAM, S. ALAGU, A. (1.7.49), F. (16.8.49), **SUNDARAM & CO.**, Y.M.C.A. Buildings. (824)

SUNDRAM & SRINIVASAN, 68, Dhanappa Mudali Street.

SURI & CO., 183, Palace Road.

THIAGARAJAN, PERI, B.Com., A. (26.6.50), 18, Dhanappa Mudali Street. (1769)

VENKATASUBRAMANIAN, NARASIMHA, A. (1.7.49), **P. V. RAMACHANDRAN & CO.**, 47-A, Pechiamman Street. (752)

VENKATESWARAN, K., A. (1.7.49), **L. SIVARAM & CO.**, 36, Khansamettu Street. (1208)

MADRAS.

ABIDEEN, I. ZAINUL, B.A., A. (21.3.50), **A. M. UBAIDULLA & CO.**, 5, Marakayya Labbai Street, Harbour Dn. (1665)

AIYAR & CO., 183, Mount Road.

AIYAR, B. P. JAYARAMA, G.D.A., A. (1.7.49), F. (18.7.50), 6, Radhakrishnan Street, Thyagarayanagar. (495)

AIYAR (V.S.) & CO., No. 363, Esplanade.

†**AMRITHALINGAM**, NAGAR SUNDARESA, C.D.A., A. (1.7.49), F. (16.8.49), "Rajasthan", No. 1, Sundara Mudali Street, Vinyakapura. (694)

ANANTHANARAYANAN, NURANI NAGANATHAN, A. (1.7.49), F. (12.3.50), 32, Alarmelumangapuram, Mylapore. (641)

ANANTHARAMAN, R., B.A., G.D.A., A. (1.7.49), F. (11.11.49), 32, Alarmelumangapuram, Mylapore. (469)

ARUNAJATAL, PANCHAPAKESA, G.D.A., A. (1.7.49), 102-A, Thayar Sahib Street, General Patters Road, Mount Road. (184)

ASHTON, JOHN, A. (1.7.49), F. (12.3.50), **FRASER & ROSS**, Dare House, Post Box No. 1352. (614)

MADRAS—(Contd.)

- †**AYYANGAR, R. RAJAGOPALA, B.A., A.** (18.5.50), 5/23, Edward Elliotts Road, Mylapore. (1734)
- BALAGANGADHARAN, RAMADAS, A.** (1.7.49), *F.* (13.1.51), No. 2, Norton First Lane, Mandavelli P.O. (867)
- BALASUBRAMANIAN RAJAGOPALA, B.A., A.** (13.11.50), 21, Venkatarama Naidu Street, Perambur. (1896)
- BAM, PESI N., A.** (1.7.49), *M. K. DANDEKER & CO.*, 16, Moore Street, Second Line Beach. (1159)
- BINDON, SYDNEY ALBERT, A.** (1.7.49), *F.* (16.8.49), *FRASER & ROSS*, Dare House, Post Box No. 1352. (324)
- BRAHMAYYA, PARVATANENI, B.A., A.** (1.7.49), *F.* (16.8.49), *BRAHMAYYA & CO.*, Andhra Insurance Buildings, Thambu Chetty Street, George Town. (266)
- †**CARRON, LEONARD FRANCIS, G.D.A., A.** (1.7.49), C/o Gillanders Arbuthnot & Co., Ltd., 17, North Beach Road, Post Box No. 261. (1326)
- CHELLAPPA, S., A.** (17.4.50), *RAMAN & CHELLAPPA*, 12/13, Angappa Nalch Street. (1699)
- CHETTY, VOORA JAGANNADHAM, G.D.A., A.** (1.7.49), *F.* (12.3.50), Varadamuthlappan Street. (331)
- †**CHOUDARY, VENIGALLA PICHAI AH, B.A., B.Com., (Lond.), A.S.A.A., A.** (1.7.49), Accountant Member, Appellate Tribunal, 20, Sterling Road, Cathedral P.O. (1453)
- DAKSHINAMURTHY, KARRA, B.A., A.** (1.7.49), *F.* (16.8.49), *KARRA & CO.*, No. 3, Kondi Chetty Street, G.T. (673)
- DANDEKER, GANESH MAHADEV, B.A., F.S.A.A., A.** (1.7.49), *F.* (16.8.49), *M. K. DANDEKER & CO.*, 16, Moore Street. (421)
- DANDEKER (M. K.) & CO.*, 16, Moore Street, Second Line Beach.
- DEAVIN, JOHN, A.** (1.7.49), *FRASER & ROSS*, Dare House, P.B. No. 1352. (1092)
- DESAI, VASUDEV MANILAL, A.** (1.7.49), 16, Moore Street, G.T. (1245)
- DHANYAKUMAR, S., G.D.A. A.** (1.7.49), *F.* (11.11.49), 1, Lakshmikanthan Street, Thyagarayanagar. (644)
- †**DOUGLASS, REGINALD WARD, A.** (1.7.49), C/o Burmah-Shell, P.O. Box 157, Esplanade. (1491)
- †**FRANCIS, GNANADICAM, B.A., B.L., A.** (1.7.49), C/o Madras Electricity System, 157, Mount Road. (777)
- FRASER & ROSS*, P.B. No. 1352, Dare House.
- GNANANANDULU, KAPPAGANTULU, G.D.A., A.** (1.7.49), *F.* (16.8.49), 34, Godown Street, George Town. (133)
- GOODWIN, JOHN TANLEY, A.** (1.7.49), *F.* (16.8.49), *FRASER & ROSS*, Dare House, P.B. No. 1352. (323)
- †**GOPALACHARY, KRISHNASWAMY, B.A., A.** (1.7.49), C/o William Jacks & Co., Ltd., N. Bank of India Buildings, First Line Beach. (565)
- †**GOPALAKRISHNAMACHARI, V., B.A., A.** (26.5.50), 15, North Mada Street, Mylapore. (1746)
- GOPALAKRISHNAN, PALLAVARAM SWAMINADIA, B.A., B.L., A.** (1.7.49), "Krishnas", 43, Sir Thyagaraya Road, T'Nagar. (1106)
- GOPALAKRISHNAN, T. S., B.Com., A.** (1.7.49), 173, Lloyds Road. (1516)
- GOPALAN, KALYANAPURAM, B.A., A.** (1.7.49), 22, Keshavaperumal Sannadhi Street, Mylapore. (945)
- GOPALAKRISHNA RAO, KALMADI, G.D.A., A.** (1.7.49), *F.* 16.8.49, 20, Thambu Chetty Street. (193)
- HANUMANTHA RAO, MOSALIKANTY, G.D.A., A.** (1.7.49), with *B. PURUSHOT-TAM & CO.*, 2/19, Armenian Street, George Town. (1132)
- HARIHARAN & NEELAKANTAN*, 289, Esplanade.
- HARSHAVARDHANA, ADIPUDI, G.D.A., A.** (1.7.49), *V. SOUDARAJAN & CO.*, Bhimasena Gardens, Mylapore. (1095)

MADRAS—(Contd.)

- IYER, K. NARAYANA, A.** (1.7.49), 51, Paripurna Vinayagar Koil Street, Mylapore. (1564)
- †**JAGANNATH, CURPOOR VARADACHARI, G.D.A., A.** (27.1.51), with **P. RAMACHANDRA RAO & CO.,** 330, Thambu Chetty Street. (1944)
- JAMBUNATHAN, A.N., G.D.A., A.** (1.7.49), **F.** (16.8.49), 26, Daivasigamani Mudaliar Road, Lakshmi Puram, Royapettah. (482)
- †**JAYARAMAN, C., B.A., A.** (21.1.50), 47, Vellala Street. (1647)
- JAYARAMAN (P.) & CO.,** Room No. 31, Pasumarthy Mansions, 228, Govindappa Naicken Street.
- JAYARAMAN, PONNUSWAMY, B.Com., A.** (22.7.50), **P. JAYARAMAN & CO.,** Room No. 31, Pasumarthy Mansions, 228, Govindappa Naicken Street. (1806)
- JOHN, KOLA, G.D.A., A.** (1.7.49), **F.** (16.8.49), **K. JOHN & CO.,** 2, Sullivan's Garden, Mylapore. (108)
- JOHN, KOLA HENRY, A.** (23.3.50), with **K. JOHN & CO.,** 2, Sullivan's Garden, Mylapore. (1631)
- KALYANASUNDARAM, P., G.D.A., A.** (1.7.49), **F.** (16.8.49), **NARAYANA AIYAR & CO.,** 4, Bhagavantam Gupta Street, Thyagarayanagar. (668)
- KANNAPPAN, KANDASWAMI, B.A., A.** (1.7.49), **F.** (12.3.50), **FRASER & ROSS,** Dare House, P.O. Box No. 1352. (775)
- KARRA & CO.,** 3, Kondi Chetty Street, G.T.
- †**KESAVIENGAR KOMANDUR, B.Com., G.D.A., A.** (1.7.49), 14, Oliver Road, Mylapore. (1334)
- KRISHNAMURTHI, ANANTHA, G.D.A., A.** (1.7.49), **F.** (16.8.49), **ROWF & PAL,** 12, Thambu Chetty Street, G.T. (357)
- KRISHNAMURTI, CODATI, G.D.A., A.** (1.7.49), **F.** (16.8.49), **C. KRISHNAMURTI & CO.,** 8-B, First Street, Sait Colony, Egmore. (92)
- KRISHNAMURTI, KUMBAKONAM TYAGARAJA, G.D.A., A.** (27.6.50), Lakshmi Bhavan, 107, Brodies Road, Mylapore. (1711)
- †**KRISHNAMURTHY, C.P., B.A., A.** (1.7.49), with **SASTRI & SHAH,** 15, Armenian Street. (725)
- KRISHNAMURTHY, KUCHIBOTLA, M.A., A.** (1.7.49), 34, Acharappan Street, G.T. (1493)
- KRISHNAN, N.C., B.Sc., A.** (27.11.50), 378, Esplanade. (1908)
- KRISHNA RAO, PALLADAM KUPPU RAO, A.** (27.7.50, 1031, Kachaleswara Agraharam. (1613)
- KRISHNASWAMI & JAGANNATHAN (M.S.),** No. 5, Sambastvan Street, Thyagarayanagar.
- KRISHNASWAMI, MELAPALAIYAM SUDHARSAN, B.A., G.D.A., A.** (1.7.49), **F.** (16.8.49), **M. S. KRISHNASWAMI & JAGANNATHAN,** 5, Sambastvam Street, Thyagarayanagar. (7)
- KRISHNASWAMY, M.S., A.** (1.7.49), **F.** (22.4.50), 14, Thanikachalam Chetty Road. (926)
- KRISHNASWAMY, S., B.A., A.** (1.7.49), **F.** (11.12.50), with **R. G. N. PRICE & CO.,** 202, Mount Road, P.O. Box No. 335. (196)
- KUMBHAT (B.M.) & CO.,** 52, Netaji Subhaschandra Bose Road
- KUMBHAT, BASANT MAT, B.Com., A.** (1.7.49), **F.** (11.11.49), **B. M. KUMBHAT & CO.,** 52, Netaji Subhaschandra Bose Road. (767)
- KUNJITHA PATHIAM, TIRUPPAPULIYUR SAOHU, B.A., G.D.A., A.** (1.7.49), **F.** (16.8.49), **PATHAM & PATHIAM,** 25-A, Thambu Chetty Street, G.T. (150)
- KUPPUSWAMAYYA, YANAMANDRAM, G.D.A., A.** (1.7.49), **F.** (11.9.50), **P. RAMACHANDRA RAO & CO.,** 330, Thambu Chetty Street. (264)
- KUPPUSWAMY & CO.,** Bombay Mutual Buildings, 378, Esplanade.
- KUPPUSWAMY IYER, KRISHNA, G.D.A., A.** (1.7.49), **F.** (16.8.49), **KUPPU SWAMY & CO.,** Bombay Mutual Building, 378, Esplanade. (275)
- KURUVILLA, K.G., B.A., A.** (14.12.49), 334, Thambu Chetty Street. (1628)
- LAKSHMIAH & CO.,** 363, Esplanade

- LAKSHMIAH, MUMMUDI, A. (12.10.50). LAKSHMIAH & CO., 363, Esplanade (1884)
 LOVELOCK & LEWES, Mercantile Bank Buildings, 1st Line Beach, P.B. No. 1720.
 MADHAVA RAO, RAMNATHPUR VASUDEVA RAO, G.D.A. A. (1.7.49), 6, Pithapuramnagar, Teynampet P.O. (1031)
 MAHADEVA IYER, TARAKAD SUBRAMANIA, G.D.A., A. (1.7.49), 28, Arunachala Achari Street, Triplicane. (574)
 MAHADEV (V.) (CO., 12/6, Luz Church Road, Mylapore.
 MAHADEVAN, VEDAM, G.D.A. A. (1.7.49), F. (16.8.49), V MAHADEV & CO., 12/6, Luz Church Road, Mylapore. (448)
 MATHRUBUTHAM, Lalgudi Seshasayee, B.Com., G.D.A., A. (1.7.49), No. 5, Third Street, Gopalapuram, Cathedral P.O. (456)
 MENON, VADAKEPAT SANKARA, A. (1.7.49), C/o Shaw Wallace & Co., Ltd., P.O. Box No. 14. (1295)
 MINAKSHISUNDARAM, TINNANERI CHINNASWAMI, B.A., G.D.A., A. (1.7.49), F. (16.8.49), SUNDARAM & SRINIVASAN, 161, Mount Road. (474)
 MUDALIAR, MANICKA KANDASWAMY, G.D.A., A. (1.7.49), No. 4, Rajarathnam Street, Kilpauk. (273)
 NAGANATHAN, NURANI ANANTANARAYANA, G.D.A., A. (1.7.49), F. (16.8.49), 32, Iarmelumangapuram, Mylapore. (87)
 NAGARAJ, SREENIVASA, G.D.A., A. (1.7.49), C/o T.U.C.S Ltd., 109, Big Street, Triplicane. (227)
 NAIDU, BHANDI BAKTHAVATSALU, B.A., G.D.A., A. (1.7.49), F. (16.8.49), 37, Godown Street. (313)
 NAIDU, PERAMBATI MUNUSWAMI VARATHARAJULU, G.D.A., A. (1.7.49), F. (16.8.49), P. M. V. NAIDU & CO., No. 4, Miller's Road, Kilpauk. (169)
 NARASIMHAM (G.L.) & CO., 37, Errabalu Chetty Street, (Top Floor).
 NARASIMHAM, GULLAPALLI LAKSHMI, G.D.A., A. (1.7.49), F. (16.8.49), G. L. NARASIMHAM & CO, 37, Errabalu Chetty Street (Top Floor). (66)
 NARASIMHAN & SUNDARAM, 296, Thambu Chetty Street
 NARAYANA AIYAR & CO., 4, Bhagavantham Gupta Street, Thyagarayar Nagar.
 NARAYANA AIYAR, THALAIYUR SUBRAMANIA, G.D.A., A. (1.7.49), F. (16.8.49), NARAYANA AIYAR & CO., No. 4, Bhagavantham Gupta Street (285)
 NARAYANA, VALLIOOR KRISHNASWAMY, B.A., A. (1.7.49), with FRASER & ROSS, Post Box No. 1352, Dare House. (1388)
 NATARAJAN, CHITTUR ANANTAKRISHNA AYYAR, B.A., A. (1.7.49), "Narayani Vihar", 40-B, Luz Church Road, Mylapore. (874)
 NATARAJAN, R., A. (1.7.49), Accountant, Indian Mutual Life Association Ltd., 10, Mount Road. (1340)
 NATARAJAN, RAMCHANDRA, A. (1.9.50), 161, Llyods Road, Royapettah. (1858)
 NATARAJAN, V., G.D.A., A. (1.7.49), F. (16.8.49), 117, Armenian Street. G.T. (454)
 NEELAKANTAN, E S., B.A., G.D.A., A. (1.7.49), F. (16.8.49), HARIHARAN & NEELAKANTAN, No. 289, Esplanade. (577)
 PANCHANADAM, KALPATHI VISWANATHA IYER, G.D.A., A. (1.7.49), F. (16.8.49), 173, Lloyds Road, Royapettah. (499)
 PANDYA, AMBALAL CHHAGANLAL, G.D.A., A. (1.7.49), F. (16.8.49), 106, Netaji Subhash Chandra Bose Road. (476)
 PARASURAMAN, S., M.A., A. (1.7.49), V. S. AIYAR & CO., 363, Esplanade. (1099)
 PARMESHWARA RAO, A.K., B.A., B.Com., A. (23.8.50), 315, Mint Street. (1848)
 PARTHASARTHI, NEGAPATAM RENGASWAMI AIYANGAR, B.A., A. (1.7.49), with FRASER & ROSS, Post Box No. 1352. (604)
 PETERSON, GREVILLE DEREK, F.C.A. (IRELAND), A. (1.7.49), C/o Burmah-Shell, Oil Storage & Distributing Co. of India Ltd., Burmah-Shell House, Esplanade. (1465)

MADRAS—(Contd.)

- PRICE (R.G.N.) & CO., 202, Mount Road, P.O. Box No. 335.
- PRICE, RONALD GEORGEY NOEL B.Sc. (Jond), A. (1749), F. (11.9.50), R. G. N. PRICE & CO., "Simpson Buildings", 202, Mount Road. (325)
- PURSHOTTAM (B.) & CO., 2/19, Armenian Street.
- PURUSHOTTAM, DATCHU, G.D.A., A. (1749), F. (16.8.49), B. PURUSHOTTAM & CO., 2/19, Armenian Street, G.T. (54)
- RAGHUNATHAN, V., A. (1749), F. (16.8.49), P. S. SUBRAMANIA IYER & CO., 30, Lingha Chetty Street. (769)
- RAJAGOPALACHARYA, M. K., A. (1749), F. (16.8.49), P.O. Box 1407. (1565)
- RAJAGOPALAN (A.K.) & CO., 117, Royapettah High Road, Mylapore.
- RAJAGOPALAN, ASSKADU KRISHNAR, G.D.A., A. (1749), F. (15.8.49), A. K. RAJAGOPALAN & CO., 117, Royapettah High Road, Mylapore. (436)
- †RAJAGOPALAN, SRINIVASAYYAR, G.D.A., A. (1749), C/o Maars Corporation, 60, Chinnanthambi Street, G.T. (549)
- RAJAGOPALAN, TIRUVADI SWAMINATHA, M.A., G.D.A., A. (1749), F. (16.8.49), AIYAR & CO., 123, Mount Road. (115)
- RAJAM AIYAR, R.N., A. (1749), F. (16.8.49), 20, East Mada Street, Mylapore. (10)
- †RAJAM, S., G.D.A., A. (27.2.51), C/o Murray & Co., 5, Thambu Chetty Street. (1962)
- RAJANNA, BODAPATI, G.D.A., A. (1749), F. (16.8.49), 3, Thambu Chetty Street. (607)
- RAJARAM, V., A. (1749), F. (29.6.50), C. C. RADDY & CO., 47, Thambu Chetty Street, G.T. (934)
- RAJARATNAM, KANNANDAHALLI V., G.D.A., A. (1749), F. (16.8.49), 9/9, Broadway. (418)
- RAMACHANDRA AYYAR (H., B.A., A. (1749), C/o Prithvi Insurance Co., Ltd., P.B. No. 76. (1047)
- RAMACHANDRA IYER, T.S., M.A., A.S.A.A., A. (1749), No. 3, Saradapuram, Mylapore. (1462)
- RAMACHANDRA RAO (P.) & CO., 330, Thambu Chetty Street.
- †RAMACHANDRAN, ALAGARI NARAYANA, G.D.A., A. (1749), C/o Chandra Foundries, 55, Basin Bridge Road, Washermarpet. (1040)
- †RAMACHANDRAN, D., B.Sc., A. (1749), F. (11.12.50), with SUR & CO., Second Floor, 19, Stringer Street, Loane Square, Broadway, P.O. Box 1354. (773)
- †RAMAIAH, A. K., B.A., A. (1749), Venkatarangam Pillai Street, Triplicane. (719)
- †RAMAKRISHNA, CHATHAPURAM SAHASRANAMA, B.A., G.D.A., A. (1749), F. (16.8.49), "Sri Vilas", Lalithanagar, Mylapore. (472)
- RAMAKRISHNA, VEMUR MASILAMANI, A. (1749), V. M. RAMAKRISHNA & CO., 118, Armenian Street. (1065)
- †RAMAKRISHNAN, RAJAGOPALA IYER, A. (1749), C/o Easun Engineering Co. Ltd., 5-7, Second Line Beach. (905)
- †RAMALINGAM, CHATTA, G.D.A., A. (1749), F. (16.8.49), 19, Venkatachala Mudali Street, Park Town. (811)
- RAMAN & CHELLAPPA, 12/13, Angappa Naick Street, Top Floor.
- RAMANATHAN (K.) & CO., 20, Third Street, Gopalapuram, Cathedral P.O.
- RAMANATHAN, K., B.A., A. (1749), K. RAMANATHAN & CO., 20, Third Street, Gopalapuram, P.O. Cathedral. (1124)
- RAMANATHAN, N. S., B.Com., A. (1749), 64, Nungambakam High Road. (1486)
- RAMARATNAM, VENKATARAMA, G.D.A., A. (1749), KUPPUSWAMY & CO., 378, Esplanade. (284)
- RAMASUBBA AIYAR, ALVARKURCHI VENKATASUBBAIYAR, B.A., G.D.A., F.S.A.A., A. (1749), F. (20.4.50), 5, Thambu Chetty Street. (80)
- RAMASUBRAMANIAN, K.B., B.A., A. (1749), RAMAN & CHELLAPPA, 12/13, Angappa Naick Street (Top Floor). (1320)

MADRAS—(Contd.)

RAMASWAMY, CADAMBI VENKATACHAR, M.A., G.D.A., A. (1.7.49);
(16.8.49), Y.M.I.A. Building, Armenian Street. (291)

RAMASWAMY, YANAMANDRAM, G.D.A., A. (1.7.49), F. (16.8.49),
Yanamandram House, 4, Lake View Road, Mambalam, Thyagarayanagar
Post. (163)

RAMANARAYAN & CO., 5, Linghi Chetty Street.

RANGAMANI, LAXMINARASIMHAN, A. (8.3.51), L. R. MANI & CO.,
"Mithila", 2, Thilak Street. (1969)

RANGANATHAN (M.C.) & CO., 291, Linghi Chetty Street.

RANGANATHAN, MADDOOR COOMANDOR, A. (1.7.49), F. (16.8.49), M. C.
RANGANATHAN & CO., 291, Linghi Chetty Street, G.T. (762)

RANGANATHAN, SOUNDARARAJA, G.D.A., A. (1.7.49), F. (16.8.49), 50, Thola-
singa Perumal Koil Street, Triplicane. (139)

RANGASWAMI, D V, A. (1.7.49), 66-A, Mowbrays Road, Teynampet Post
(1078)

RANGASWAMY, D., A. (7.9.50), 10, Norton First Lane, Mandavali, Mylapore.
(1863)

†RANGASWAMY, THIRUVELLORE THATTAI, M.A., A. (24.9.49), with FRASER
& ROSS, "Dare House", Post Box No. 1352. (1602)

RAO (S.S.) & CO., 7, Kondi Chetty Street.

REDDY (C.C.) & CO., 47, Thambu Chetty Street.

REDDY, C. CHANDRASEKHARA, G.D.A., A. (24.6.50) F. (22.8.50), C. C
REDDY & CO., 47, Thambu Chetty Street. (1772)

ROWE AND PAL, 12, Thambu Chetty Street.

SADAGOPACHARI, KRISHNAMACHARI, B.A., A. (1.7.49), F. (1.6.50), SURI &
CO., 2nd Floor, 19, Stringer Street, Loane Square, Broadway, P.B. No. 1354.
(903)

SAMBASIVA AYYAR, AYALUR KRISHNA IYER, A. (1.7.49), F. (11.12.50), with
R. G. N. PRICE & CO., 202, Mount Road, P.O. Box No. 335. (987)

SAMBIAH, PARVATANENI, B.A., A.S.A.A., A. (1.7.49), F. (23.1.51), with
BRAHMAYYA & CO., Andhra Insurance Buildings, Thambu Chetty Street.
(771)

SAMPATH KUMARAN, P.T., A. (4.4.50), Purushottam Buildings. (1692)

SANKARAN, NATESA, G.D.A., A. (1.7.49), F. (16.8.49), SANKARAN & RAMAN,
National Insurance Building, Esplanade. (310)

SANKARAN & RAMAN, National Insurance Buildings, Esplanade

SASTRI, CHAVALI SUBRAHMANYA, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49).
SASTRI & SHAH, 15, Armenian Street. (8)

SASTRI & SHAH, 15, Armenian Street.

SHAH, MANUBHAI BHUKABHAI, B.Com., A. (1.7.49), 16, Moore Street. (1023)

SHANKAR, D.N., B.A., G.D.A., A. (1.7.49), 2/16, Sullivan Garden Street, Myla-
pore. (1084)

†SHETTY, M. PRATHAP CHANDRA, A. (1.7.49), C/o Glaxo Laboratories (India)
Ltd., 167, Broadway, P.B. No. 108. (1214)

SIVABHOGAM (MISS) R., B.A., A. (1.7.49), F. (17.6.50), 15, Armenian Street.
(512)

SIVARAMKRISHNAN, AYALUR KRISHNAN, A. (1.7.49), F. (12.3.50), FRASER
& ROSS, "Dare House", Post Box No. 1352. (960)

†SIVARAMKRISHNAN NALLEPULI PARAMESWARA IYER, A. (1.7.49), 11,
Rajaji Street, West Mambalam. (662)

†SMITH, WILLMOT STUART, A. (1.7.49), with LOVELOCK & LEWES, Mer-
cantile Bank Buildings, 1st Line Beach, P.B. No. 1720. (1374)

SOUNDARARAJA AYYANGAR, VALAYAKARANI, B.A., G.D.A., A. (1.7.49),
F. (16.8.49), V. SOUNDARAJAN & CO., Bhimasena Gardens, Mylapore. (414)

SOUNDARAJAN (V.) & CO., Bhimasena Gardens, Mylapore.

SREENIVASAN, MALUR DORAISWAMY, A. (1.7.49), Chief Accountant, Prithvi
Insurance Co., Ltd., Post Box No. 76. (923)

- SRINIVASAN, K. V., B.Sc., G.D.A., A (1749), F. (16849), SUNDARAM & SRINIVASAN, 161, Mount Road. (497)
- SRINIVASAN, R., B.A., A. (1749) F. (16849), SWAMI & VASAN, Purushottam Buildings, (1st Floor), Mount Road. (854)
- SRINIVASAN, R., A. (1749), 48, High Road, Egmore. (1351)
- SRINIVASARAGHAVAN, ANANTHAKRISHNAPURAM NARAYANAIYENGAR, A. (1749), F. (16849), No. 3, Gopala Krishna Road, Thyagarayanagar. (99)
- SUBBARAMA IYER, KIZAKKENCHERRY NARAYANAPATTAR, G.D.A., A. (1749), F. (16849), SUNDARAM & SRINIVASAN, 161, Mount Road (188)
- SUBBARAMAN, S., B.A., G.D.A., A (1749), F. (16849), SANKARAN & RAMAN, National Insurance Buildings, Esplanade (326)
- SUBBARAMARAJU, THARIMANA, B.A. A (11149), RAMNARAYAN & CO., 5, Linghi Chetty Street (1615)
- SUBBA RAO, KUCHIBHOTLA MA, B.Com., A (18550), Income-Tax Officer, City Circle I (1733)
- SUBRAHMANYAM, ALWARKURICHI VENKATASUBBIER G.D.A., A (1749), F (11250), V. S. AIYAR & CO 363, Esplanade (186)
- SUBRAMANIA IYER (P S) & CO, 30, Linghi Chetty Street
- SUBRAMANIA IYER PAPPAKUDI SAMU SASTRIGAL, B.A., G.D.A., A. (1749), F (16849), P. S. SUBRAMANIA IYER & CO., 30, Linghi Chetty Street (54)
- SUBRAMANIAM, M. A (1749) SUNDARAM & SRINIVASAN, 161, Mount Road. (930)
- SUBRAMANIAN C S A (1749) C/o Chief Accountant, The Madras Industrial Investment Corporation Ltd 23, Whites Road, Royapetiah (1250)
- SUBRAMANIAN, K. F. G.D.A. A (1749) F (16849), 3/4 Godown Street (616)
- SUBRAMANIAN, K. F. G.D.A. A (1749) F (16849), 3/4 Godown Street (616)
- SUNDARAM (A Y) & CO, 19 B, Mount Road
- SUNDARAM AIYUUGA ANGALALI VAGNAMIER MA, A (1749) A. Y. SUNDARAM & CO 19-B, Mount Road (335)
- SUNDARAM, I.B., A (1749) F (16849) NARASIMHAN & SUNDARAM, 296, Linghi Chetty Street (908)
- SUNDARAM & SRINIVASAN, 161, Mount Road.
- SURI & CO 2nd Floor 10 Sringer Road, Loane Square, Broadway, P.O. Box 154
- SURINARAYANA IYER SUBBUNNAMI IYER, G.D.A., A (1749), F. (16849) 2nd Floor, 10 Sringer Road Loane Square Broadway, P.O. Box 1354
- SURANARAYANA RAO SIVARAMAGIRI B.A. A (1749) F (25550), S. S. Rao & CO, 7 Kondi Chetty Street (671)
- SURVARAYANAN, A. A. A (111050), RAMNARAYAN & CO, 5, Linghi Chetty Street (1881)
- SWAMI & VASAN, Purushottam Buildings Mount Road
- SWAMINATHAN VISWANADHA, B.A., G.D.A., A. (1749), F (16849, 17-C, Broadway (542)
- SWAMINATHAN M S B.A. A (18550), 3 Damodara Reddy Street Thyagarayanagar (1132)
- SWAMINATHAN SRINIVASAN G.D.A. A (1749) F (16849) 30 Esplanade (117)
- SULASIRAM & CO 228 Vincappa Nair Street
- THIRASIRAM THIRUKOTANDA RAMA B.A. A (1749) THIRASIRAM & CO, 228 Vincappa Nair Street (1262)
- UBAIDULLA A P. & CO 3 Markaya Labbai Street Harbour Dn
- UBAIDULLA, A MOHAMED, G.D.A., A. (1749), F. (16849) 3 M UBAIDULLA & CO., 5, Markaya Labbai Street, Harbour Dn (288)
- VAIDYANATHAN, G.A., A (1749) C/o R. G. N. PRICE & CO, 202, Mount Road. (1100)

- VAITHISVARAN & CO., 2/105, Armenian Street.
- VAITHISVARAN, TERIZHANDUR RAMASWAMI, G.D.A., A. (1.7.49), F. (16.8.49), VAITHISWARAN & CO., 2/105, Armenian Street, G.T. (373)
- VEERARAGHAVAN, N.N., A. (1.7.11), F. (16.8.49), P. S. SUBRAMANIA IYER & CO., 30, Linghi Chetty Street. (682)
- VENKATACHALAM AIYAR (K.) & CO., 14, Linghi Chetty Street.
- †VENKATARAMAN, ANGARAI GANESA, A. (15.5.50), No. 3 Chakrapani Street, West Mambalam. (1714)
- †VENKATARAMAN, M.S., B.A., A. (1.7.49), with AIYAR & CO., 183, Mount Road. (1596)
- VENKATARAMAN, R., A. (16.11.50), with SUNDRAM & SRINIVASAN, 161, Mount Road. (1699)
- VENKATARAMAN, S., B.A., G.D.A., A. (1.7.49), F. (16.8.49), 14, Linghi Chetty Street, G.T. (654)
- VENKATARAMAN, S., A. (21.9.49), 42, Pelathope, Mylapore. (1539)
- VENKATARAMAN, SUBBUSWAMY, B.Sc., G.D.A., A. (1.7.49), F. (16.8.50), SURE & CO., 2nd Floor, 13, Stringer Road, Leone Square, Broadway, P.O. Box 1354 (900)
- VENKATARAMAN, VEDAM, A. (1.7.49), 5/8, Luz Church Road, Mylapore. (1290)
- †VENKATARAMAN, VISWANATHA, A. (18.8.50), C/o The Clompton Engineering Co., (Madras) Ltd., P.B. No. 205, Second Line Beach. (127)
- VENKATASUBBIAH NAIDU, KONDROU, G.D.A., A. (1.7.49), F. (16.8.49), 10, Mount Road. (258)
- VENKATESAN, RAMANATHAN, B.A., G.D.A., (1.7.49), F. (12.3.50), FRASER & ROSS, 'Dee Road', Post Box No. 1552. (351)
- VICTOR DAVID K. L., B.Com., A. (23.3.50), with K. JOHN & CO., 2, Sullivan's Garden, Mylapore. (1692)
- VISWANATHAN, E.D., B.A., G.D.A., A. (1.7.49), F. (16.8.49), M. K. DANDEKER & CO., No. 16, Moore Street, Second Line Beach. (594)
- VISWANATHAN, SELLAKRISHNA, G.D.A., A. (1.7.49), F. (16.8.49), 378, Esplanade. (165)
- VISWANATHAN, THIRUVARAMBUR SUBRAMANIA, G.D.A., A. (1.7.49), 3, Ranganathan Street, T. Nagar. (112)
- VISWASARATHAN, MAJOR KOLA, B.A., A. (1.7.49), F. (16.8.49), K. JOHN & CO., 2, Sullivan's Garden, Mylapore. (652)
- VYAS, RAJILAL P., A. (1.7.49), No. 16, Moore Street, G.T. (1291)
- †WONFOR, HERBERT ISON, A. (1.7.49), C/o Parry & Co., Ltd., Post Box No. 12. (249)
- †WOOLF, DONALD SOLOMON, A. (1.7.49), C/o Parry & Co., Ltd., Post Box No. 12. (1122)
- YOUSUF, SHEIK MOHAMMED, B.Sc., A. (1.7.49), 9/22-A, Broadway. (1123)
- MANDYA. (Mysore).
- †MUTHUSWAMY, KRISHNASWAMI AIYAR, G.D.A., A. (1.7.49), Accountant The Mysore Sugar Company Ltd. (236)
- MANGALORE.
- †BASRI, K. NAGAPPA, B.A., A. (1.7.49), General Manager, Karnatak Bank Ltd., P.B. No. 113. (1167)
- HEGDE, PALLI MAHABALA, G.D.A., A. (1.7.49), F. (16.8.49), Kod'albail. (40)
- HERBERT, DICKSY SARET, B.A., A. (1.7.49), C/o Peirce Leslie & Co., Ltd. (1184)
- KRISHNA RAO, P. GOPAL, B.Sc., A. (26.9.49), Pangal House, Kodialbail Post. (1607)
- KRISHNA RAO, MUNDKUR SRINIVAS, A. (1.7.49), F. (16.8.49), Kodialbail Church Road. (890)
- NAYAK, ULLAL VARADARAJA, B.A., A. (26.9.49), Car Street. (1608)
- RANGANATHAN, SAMBASIVA, B.A., G.D.A., A. (1.7.49), F. (26.1.50), 174, Kadra Road. (262)

RAO, ADIGE UMANATHI, B.A., G.D.A., A. (1.7.49), F. (16.8.49), Canara High School Road, Kodialbail Post. (353)

SHANTHARAM RAO, BAGADE, B.A., G.D.A., A. (1.7.49), F. (16.8.49), Nandigudda Road. (338)

SHETTY, KANDAVAR THIMMAPPA, B.A., A. (1.7.49), Mahatma Gandhi Road, Kodialbail. (1331)

SHETTY, V. MONAPPA, B.A., A. (1.7.49), Laxmi Mahal Maidan Cross Road. (1456)

MASULIPATAM.

ESWAR (B. V.) & CO.

RAJU (P. V. S.) & CO.

SUBBA RAJU, PASUPAITY VENKATA. G.D.A., A. (1.7.49), F. (16.8.49), P.V.S. RAJU & CO. (734).

VENKATESWARLU, BHAGAVATHULA, G.D.A., A. (1.7.49), F. (16.8.49), B. V. ESWAR & CO. (618)

MAYURAM. (Tanjore Dt.)

AYYAR, M. R. BALASUBRAHMANYA, A. (1.7.49), 12, Vellalar Sannadhi Street. (1563)

NANDED (Hyderabad).

DASTGIR (S. G.) & CO., Station Road, Opp. Talukdari.

NELLORE.

RAMACHANDRIAN, VEDAM, G.D.A., A. (1.7.49), F. (16.8.49), 55/A, Trunk Road. (423)

NIZAMABAD. (Hyderabad).

PURUSHOTTAM (B.) & CO., "Vasavi Bhavan", Deer Road.

OOTACAMUND.

SUNDARAM, RAMAMURTI HALASYA, M.A., A. (1.7.49), Claymont Cottage. (1227)

PALAI. (Tiravancore).

SRINIVASA IYER, SANKARANARAYANA, M.A., A. (15.3.51), Madathumuri. (1971)

PALGHAT.

RAMACHANDRA IYER, G.S., G.D.A., A. (1.7.49), F. (16.8.49), Kalapathi P.O. (306)

SESHADRI, MATHUR SANKARAYAN, B.A., G.D.A., A. (1.7.49), F. (16.8.49), Mathur. (100)

SIVARAMAN, CHATTAPURAM SUBRAMANIA, G.D.A., A. (1.7.49), F. (16.8.49), Old Kalpathy (131)

POLLACHI (Coimbatore Dt.).

RAMACHANDRAN S. A. (1.7.49), 14, Bhavani Shankar Rao Street. (589)

PRODDATUR. (Cuddapah Dt.).

NARASIMHA RAO, NARAYANILLY LAKSHMI, G.D.A., A. (1.7.49), F. (16.8.49), B. PURUSHOTTAM & CO., Anjaneyaswami Temple Street. (556)

PURUSHOTTAM (B.) & CO., Anjaneyaswami Temple Street.

PUDUKOTTAI.

CHARI & CO., "BALACHANDRA", 3, Arantangi Road.

CHARI (T. R. N.) & CO., 2975, East 3rd Street.

CHARI, TIRUVALLUVUDI RAMANUJA NARASIMHA, G.D.A., A. (1.7.49), F. (12.3.50), T. R. N. CHARI & CO., 2975, East 3rd Street. (153)

JAYARAMAN, RAMACHANDRA, B.Com., A. (1.7.49), CHARI & CO., "Balachandra", 3, Arantangi Road. (649)

PADMANABHAN, S., A. (1.7.49), C/o Shri G. Sundaresan Iyer, East Main Street. (1243)

TRANGARATNAM, M. R. B.Sc., A. (1.7.49), with CHARI & CO., "Balachandra", No. 3, Arantangi Road. (1278)

SANTHANAM, T. M., B.A., A. (16.10.50), S. SUNDARESAN & CO., 3120, East Second Street. (1885)

SUNDARESAN (S.) & CO., 3120, East Second Street.

SUNDARESAN, S., B.A., A. (31.8.49), S. SUNDARESAN & CO., 3120, East Second Street. (1589)

VARADACHARI, A., B.A., A. (24.1.51), CHARI & CO., "Balachandra", 3, Arantangi Road. (1943)

RAICHUR.

SUBRAMANIA IYER (P.S.) & CO., Mukaram Ganj.

RAJAMAHENDRAVARAM

KAMESWARA RAO, DRONAMRAJU, B.A., G.D.A., A. (1.7.49), F. (13.10.49), Gopalaswamy Temple Street. (103)

MUKHALINGESWARA RAO, K.S.V., B.Com. (Hons.), B.L., A. (1.7.49), C/o Indian Leaf Tobacco Development Co., Ltd. (1115)

RAMACHANDRA RAO, KUCHIMANCHI, G.D.A., A. (1.7.49), F. (16.8.49), Innispet. (387)

RAO & CO., "Sitampeta".

SARMA & CO., Aryapuram.

SARMA, VISWANADHAM BHASCARA RAMA, G.D.A., A. (1.7.49), F. (16.8.49), SARMA & CO., Aryapuram. (98)

VENKATARAO, PONANGI, G.D.A., A. (1.7.49), F. (16.8.49), RAO & CO., Sitampeta. (906)

RAJAPALAYAM.

RAJAGOPALAN, S., B.A., A. (15.2.51), Hospital Road. (1955)

SANKARAN, R., B.Com., A. (1.7.49), SHANKAR & RAJAGOPAL, Mill Road. (1302)

SHANKAR & RAJAGOPAL, Mill Road.

SALEM.

DONATSWAMY, A.R., G.D.A., A. (1.7.49), F. (16.8.49), Main Road, Shevapet (595)

KESAVAN, S.V., B.A., A. (1.7.49), Bungalow, Pension Police Lines. (1439)

NATARAJAN, P., A. (1.7.49), F. (16.8.49), 1st Agraharam. (670)

RAMASWAMI, R., B.A., A. (1.7.49), 128/1188, Cherry Road. (1077)

SANKARAN, G., G.D.A., A. (1.7.49), F. (16.8.49), 22, Swarnambigai Agraharam. (305)

SARANGPANI, K.R., B.A., A. (20.2.51), 2nd Main Road, Sahadevapuram. (1958)

SOUNDARARAJAN, VENGARAI VARADARAJA AIYANGAR, B.A., G.D.A., A. (1.7.49), F. (16.8.49), "Sri Nilayam", North Maravaneri Extension. (483)

SRIIVASA AIYAR, KUPPUSWAMI, G.D.A., A. (1.7.49), 30, Swarnambigai Street, (Mettu Street). (208)

SUBRAMANIAM & CO., 29, Mettu Srinivasa Street.

SUBRAMANYAN, N.V., B.A., G.D.A., A. (1.7.49), F. (13.10.49), N. V. SUBRAMANYAN & CO., Menakshi Kodaksham, 29, Mettu Srinivasa Street. (623)

BISWANATHAN, V., A. (1.7.49), No 2, Sivaswamy Street. (1408)

SECUNDERABAD. (Dn.)

ANANDAM (M.) & CO., 29, Hyderbasti.

ANANDAM, MAMIDIPUDI, B.A., A. (1.7.49), F. (12.5.50), M. ANANDAM & CO., 29, Hyderbasti. (858)

CHANDU SEKHARAN KADUHANUR KUMARASWAMI, B.Com., A. (1.7.49), F. (11.11.49), SEKHAR & CO., 6827, Market Street. (937)

GONAPATHI KRISHNIAH, A. (1.5.50), 95, Pereira Building, Oxford Street. (1728)

GURPAL SINGH, A. (1.7.49), Deputy Field Controller of Military Accounts. (245)

MADHAVA RAO (V.K.) & CO., 6540/D, Market Street.

MADHAVA RAO, VELORE KISTA RAO, A. (1.7.49), F. (26.10.50), V. K. MADHAVA RAO & CO., No 6540/D, Konary Blocks, Market Street. (1015)

MAHALINGAM & CO., 'Jai Manal', 20, St. John's Road.

MAHALINGAM, VAIDYANATHA, G.D.A., A. (1.7.49), MAHALINGAM & CO., 'Jai Manal' 20, St. John's Road. (315)

†MALOOR, RAMA KRISHNA, G.D.A., A.S.A.A., A. (1.7.49), 260, Marredpally. (329)

MUTHUSWAMY, NARAYANASWAMI AIYAR, B.A., A. (1.7.49), F. (20.11.50), N. M. SWAMY & CO., No. 328, Barimpatalam. (868)

NARASIMHAN, APPUKKUDAL VENKATASUBBIER, B.A., A. (1.7.49), F. (11.11.49), P. S. SUBRAMANIA IYER & CO., 51, James Street. (551)

NATARAJA IYER & CO., Bansilal Pet., Kingsway.

PARAKH, JEHANGIR SHAPURJI, B.A., A. (8.9.50), Chief Accountant, Deccan Airways, Ltd., Begumpet Air Port. (1868)

RAMACHANDRA RAO (P.) & CO., Kingsway.

RAMACHANDRA RAO. POTTURY, B.A., G.D.A., A. (1.7.49), F. (16.8.49), P. RAMACHANDRA RAO & CO., Kingsway. (439)

SEKHAR & CO., 6827, Market Street.

SUBRAMANIA IYER (P.S.) & CO., 51, James Street.

SURI & CO., Krishna Mansions, Kingsway.

SWAMY (N.M.) & CO., 238, Barimpatalam.

†VENKATARAMAN, M., B.Sc., A. (1.7.49), with SURI & CO., Krishna Mansions, Kingsway. (1003)

SRIRANGAM.

SRINIVASAN, UDAMALPET HANUMANTHARAO, B.A., A. (1.7.49), 44, S. R. Extension. (695)

TADEPALLI. (Guntur Dt.).

†WHATMORE, ALFRED HORACE, A. (1.7.49), C/o The Andhra Provincial Potteries Ltd. (1016)

TAMBARAM.

†RAMANUJAM, C.S., B.A., A. (28.3.51), "Sabari", 17, Agusthlar Street. (1977)

TANJORE.

RAJAMANY, MUTHUSAMY, G.D.A., A. (1.7.49), F. (16.8.49), Balayam, Sivajinagar. (88)

VENKATARAMAN, R., A. (25.11.50), 1790, West Main Street. (1907)

VISVANATHAN, P., B.A., A. (1.7.49), "Vasantha Mandhiram", 153/2, North Main Street. (1348)

TANKU. (West Godavari Dt.).

BHASKARA RAO, TADINADA, B.A., A. (1.7.49), (373)

TATTAMANGALAM. (S. Malabar).

PANIKKAR, RAKKANATH ACHUTHA, G.D.A., A. (1.7.49), F. (12.3.50), Rakkanath House. (290)

TENALI.

RAO & RAO.

THACHAMPARA. (S. Malabar).

†THAMPAN, KUTHIRAVATTATH KUTTANUNNI, G.D.A., A. (1.7.49), F. (16.8.49). (157)

TINNEVELI.

DAKSHNAMURTHI, K.S., B.A., B.Com. G.D.A., A. (1.7.49), F. (16.8.49), 56, Kallasapuram. (764)

DHARAMASANKARAN, R., G.D.A., A. (1.7.49), F. (16.8.49), 31, Perumal Sannadhi Street. (408)

RAMACHANDRAN, P.V., A. (1.7.49), F. (16.8.49), P. V. RAMACHANDRAN & CO., "Sankaranilyam", Sripuram. (742)

TIRUCHIRAPALLI.

AYYAR, A. RAMASWAMY, B.A., G.D.A., A. (1.7.49), K. S. SAMBIAH & CO., "Savithri Nivas", Opposite Municipal Office, Puthur. (479)

BALASUBRAMANIAN, G., A. (1.7.49), F. (16.8.49), Kalyanapuram, Tennur. (541)

†BALASUBRAMANYAN, V., B.A., A. (1.7.49), 114, Andar Street, Teppakulam P.O. (674)

GANAPATHY, TIRUMANDAGUDI VISWANATHA, G.D.A., A. (1.7.49), 44, Pattabiraman Pillai Street, Tennore. (182)

- GANESAN, A., B.A., A. (1.7.49), F. (13.10.49), 2, Lakshmipuram, Tennur. (931)
 †GANESAN, L.G., B.Sc., A. (1.7.49), 3, Gopalapuram, Tennur. (1226)
KRISHNASWAMI & JAGANNATHAN (M.S.), Tennore High Road. -
KRISHNASWAMI, N., B.A. (Hons.), A. (1.7.49), M. S. **KRISHNASWAMI & JAGANNATHAN**, 25, Tennore High Road (1291)
MANI (M.R.S.) & CO., No. 6, Single Mall Street, Teppakulam P.O.
NARAYANASWAMY, KRISHNASAMY, G.D.A., A. (1.7.49), F. (13.10.49), 32, Kandar Street, T.O. Teppakulam (91)
NARAYANASWAMY ANGARAI VISWANATHA, A. (1.7.49), 69, Andar Street (1218)
NATARAJAN, V., B.A., G.D.A., A. (2.11.49), 79, Singharathope Street. (1640)
RAMAIAH, HARIHARA IYER, B.A., A. (1.7.49), No. 61, Chandrasekarapuram Worlur (339)
RENGASWAMI, MELAI PALAIYAN SUBARSA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), M. S. **KRISHNASWAMI & JAGANNATHAN**, Tennore High Road. (181)
SAMBIAH (K.S.) & CO., "Savithri Nivas", Opposite Municipal Office, Puthur.
SAMBIAH, KANNAPPADY SITHARAMA, G.D.A., A. (1.7.49), F. (16.8.49) **K. S. SAMBIAH & CO.**, "Savithri Nivas", Opposite Municipal Office, Puthur (308)
SREENIVASAN (N.C.) & CO., 1, Big Sowrashtta Street, Worlur.
VENKATARAMAN, M.R., A. (1.7.49), 86, Andar Street, Teppakulam Post. (1234)
TIRUPPAPULIYUR (S Arcot Dt.).
KRISHNAMOORTHY, S., A. (27.3.50), 4, Sadasiva Reddy Choultry Street. (1691)
NATESAN (G.) & CO., 82, Car Street.
TIRUPPATTUR. (N. Arcot Dt.).
SRINIVASACHAR, B R., M.A., A. (1.7.49), 15, Cutcherry Road (1193).
TIRUPUR.
GANAPATI (U.R.) & CO., Kongu Nagar
SESHADRI, PARTHASARATHY, B.Com., A. (8.6.50), Kumaran Road. (1763)
TIRUVARUR (Tanjore Dt.).
KRISHNASWAMI, VARADHACHARI, G.D.A., A. (1.7.49), **RAMAN & SARMA**, 30, Durgalaya Road. (440)
MUTHUKUMARASWAMI, T., G.D.A., A. (1.7.49), F. (16.8.50), **SWAMI & VASAN**, Vijayapuram Post. (538)
RAMAN & SARMA, 30, Durgalaya Road
SWAMI & VASAN, Vijayapuram.
VENKATARAMAN, K., B.A., G.D.A., A. (1.7.49), F. (16.8.49) **RAMAN & SARMA**, 30, Durgalaya Road. (433)
TRICHUR.
VAIDYANATHA IYER, T.S., A. (15.3.51), Thiruvambady. (1972)
VARMA, KERALA, MA., G.D.A., A. (1.7.49), F. (16.8.49), **VARMA & VARMA** 8/25, Rice Bazar Road. (367)
VARMA & VARMA, 8/25, Rice Bazar Road.
 †**VARUGHESE P O.**, B.A., A. (1.7.49), Addl. Income-tax Officer, Trichur Circle (1205)
TRIVANDRUM.
AIYER, K. VENKATACHALAM, B.A., A. (24.1.51), **K. VENKATACHALAM AIYAR & CO.**, Sri Niketan, Chittikulangara. (1942)
 †**GANAPATHY, NILAKANTA IYER**, B.A., G.D.A., A. (1.7.49), F. (16.8.49), 1st Addl. Income-Tax Officer. (296)
SUKI & CO., Main Road.
VENKATACHALAM AIYAR (K) & CO., Sriniketan, Chittikulangara.
VENKATARAM, CHITTUR KRISHNA IYER, G.D.A., A. (1.7.49), T/C870, Thammam Street, Fort. (914)

TUTICORIN.

RAMASUBRAMANIAN, V., B.Sc., A. (1.7.49), with P. S. SUBRAMANIA IYER & CO., 61-A, South Rajah Street. (1435)

SUBRAMANIA IYER (P.S.) & CO., 61-A, South Raja Street.

SUNDRAM & SRINIVASAN, 99-B, East Car Street.

THOMAS, SATHIANATHAN GELL, A. (1.7.49), 52-C, South Raja Street. (1014)

VELLORE.

KRISHNAMACHARIAR, T., A. (1.7.49), C/o Saswatha Nithi Limited. (1316)

NARASIMHAN, KASTURI VARADACHARI, M.A., G.D.A., A. (1.7.49), F. (16.8.49), Pentland Hospital Road. (409)

RAMASWAMY, VENKATACHALA, B.A., G.D.A., A. (1.7.49), F. (16.8.49) 26, Nainiappa Mudaly Street. (386)

VIJAYAWADA.

DAS, T. VENKATA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), Satyanarayanapuram. (339)

RAMACHANDRA RAO (P.) & CO.

†RAMAMURTI SWAMIMALAI KALYANA, B.Com., A. (1.7.49), Chief Accountant, Andhra Power System, Government Electricity Department. (1111)

RAMANUJA RAO, GANGINEDY VENKATA, B.A., A. (1.7.49), F. (11.12.50), with ERAHMAYYA & CO. (636)

RAO & RAO.

SURYANARAYANA RAO, UPADRASTA, G.D.A., A. (1.7.49), F. (22.4.50), UPADRASTA BROS., Park Road. (634)

UPADRASTA BROS., Park Road.

VIRUDHUNAGAR.

RAMANATHAN, N., B.A., A. (2.9.50), 173, Teppam North Bazar (1861)

VIZAGAPATAM.

PRASADA RAO, CHERUVU, G.D.A., A. (1.7.49), F. (16.8.49), Maharani Peta. (243)

SARMA, N. BHAGWAN A. (1.7.49), F. (16.8.49), 7, Welb. (1566).

UPADRASTA BROS., Town Hall Street.

UPADRASTA, VENKATA KRISHNAYYA, B.A., LL.B., A.S.A.A., A. (1.7.49), F. (16.8.49), UPADRASTA Bros., Town Hall Street (255).

VIZIANAGRAM.

RAO, YARRAMALLI VIREABHADRA, B.Com., A. (1.7.49), ROWE & PAL, Kotha Agraharam. (1496)

ROWE & PAL, Kotha Agraharam.

WARANGAL. (HYDERABAD).

RAMACHANDRA RAO (P.) & CO., Mukaramjahl Road.

REGION III

THE STATES OF WEST BENGAL, ASSAM,

ORISSA, MANIPUR AND TRIPURA.

ALMBAZAR (24 PARGANAS).

†GAL, GUSHTASP HORMASJI, G.D.A., A. (1.7.49), C/o Western India Match Co., Ltd. (518)

AURANGABAD (DIST. MIRSAPUR).

†DATTA, MANORANJAN, B.Sc., A. (1.7.49), C/o M. B. M. Co., Ltd. (1544)

BALLY (DIST. HOWRAH).

GANGOPADHAY. NARAYAN CHANDRA, B.Com., A. (27.3.50), N. C. GANGULI & CO., 121, Dawnagazi Road. (1690)

GANGULI (N.C.) & CO., 121, Dawnagazi Road.

†**PAUL, CHANDRAKANTA, B.Com., G.D.A., A. (27.6.50), 25, Goswamijipara Road. (1773)**

BARRACKPORE (24 PARGANAS).

†**SEN GUPTA, DIPES CHANDRA, B.Com., A. (1.7.49), Port Blair Line, Block 3 (1370)**

BHADRAKALI (DIST. HOOGLY).

†**ACHARYA, SATYA KUMAR. B.Sc., B.Com., A. (8.10.50), C/o Shri M. K. Acharya, 37, Dwarijungle Road. (1877)**

BERHAMPUR (GANJAM DT.).

ANANTHAM & CO., Main Road.

PARTHASARATHI, PARANKUSAM, G.D.A., A. (1.7.49), F. (16.8.49), Main Road (320)

ROWE & PAL, Lake View.

SWAMY, SREEPADA ANANTHA PADMANABHA, G.D.A., A. (11.4.50), ANANTHAM & CO., Main Road. (1695)

VENUGOPAL, N. V., A. (1.7.49), F. (16.8.49), ROWE & PAL, Lake View. (26)

CALCUTTA.

ACHARYA, CAJENDRA PRASAD, B.Sc., G.D.A., A. (1.7.49), F. (12.3.50), 121, Chitta Ranjan Avenue. (837)

AFZAL, BANERJEE & CO., 1/1, Vansittart Row.

AFZAL, SYED AHMED, F.S.A.A., A. (1.7.49), AFZAL BANERJEE & CO., 1/1 Vansittart Row. (446)

†**AIYAR, GANGADHARAIYAR VENKATACHALA, G.D.A., A. (1.7.49), 24-A, Ishwar Ganguly Street, Kalighat. (399)**

AIYAR (R.V.) & CO, 14, Bentinck Street.

AIYAR, RAMAKRISHNA VENKATARAMA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), R. V. AIYAR & CO., 14, Bentinck Street. (566)

†**ANANTHAKRISHNAN, L. N., B.Sc., A. (1.7.49), 209-A, Lansdowne Road Extn., Rashbehari Avenue (1001)**

†**ARRATOON, ALFRED EARNEST, A. (1.7.49), with LOVELOCK & LEWES, 4, Lyons Range. (1032)**

ARTHUR ROBERT SCOTT, A. (1.7.49), F. (16.8.49), with LOVELOCK & LEWES, 4, Lyons Range. (311)

†**AYYAR, P. R. NEELAKANTA, B.Sc., A. (1.7.49), D-6 3, Canal Road. (1074)**

BAGCHI, HIRONMOY. B.Sc., A. (1.7.49), F. (16.8.49), ROY & BAGCHI, 8/2, Hastings Street. (804)

BAGRODIA & CO., 33, Netaji Subhas Road.

BAGRODIA, VISHWANATH, B.Com., A. (21.3.50), BAGRODIA & CO., 33, Netaji Subhas Road. (1673)

BANDYOPADHYAY, KALIPRASANA, M.A., G.D.A., A. (1.7.49), F. (16.8.49), BASU BANERJEE & CO., 8/2 Hastings Street (Third Floor). (293)

BANDYOPADHYAY, KANU GOPAL, B.Com., A. (1.7.49), K. G. BANERJI & CO. 1/2, Rash Bagan Lane, P. O. Beliaghata. (1034)

BANDYOPADHYAY, RADHARAMAN, B.Com., A. (1.7.49), F. (11.12.50), P-5, Canning Street. (855)

BANERJEE, AJIT KUMAR. B.Sc., B.Com., A. (1.7.49), F. (16.8.49), 159, Raja D'nenidia Street. Shambazar. (871)

BANERJEE, ROY CHOUDHURY & CO., 10, Old Post Office Street.

BANERJEE (S.N.) & CO., 10, Old Post Office Street.

BANERJEE, SCHINDRA NATH, M.A., G.D.A., A. (1.7.49), F. (16.8.49) S.N. BANERJEE & CO., 10, Old Post Office Street (12)

- BANERJEE, AJIT KUMAR, B.Com., A. (1.7.49), D. P. CHATTERJEE & CO., 10, Old Post Office Street. (1154)
- †BANERJEE, ANANDA GOPAL, M.A., B.Com., A. (12.7.50), C/o National Bank of India Ltd., 19 Netaji Subhas Road. (1797). CR
- BANERJEE (D.N.) & CO., 42, Chowringhee Road.
- BANERJEE, DHIRENDRA NATH, F.S.A.A., A. (1.7.49), F. (16.8.49), D. N. BANERJEE & CO., 42, Chowringhee Road. (417)
- BANERJEE, DILIP KUMAR, B.Com. A. (8.21.50), S. N. BANERJEE & CO., 10, Old Post Office Street. (1915)
- BANERJEE (J. N.) & CO., 1/1, Vanasittart Row.
- BANERJEE, JATENDRA NATH, B.Com., A. (1.7.49), J. N. BANERJEE & CO., 1/1 Vansittart Row. (1113)
- BANERJEE (K.M.) & CO., 34, Ghose Lane.
- BANERJEE, KISHORI MOHAN, A. (26.5.50), K. M. BANERJEE & CO., 34, Ghose Lane, (1743)
- BANERJEE, SRIPENDRA NATH, B.Com., A. (15.5.50), 1-B Old, Post Office Street., Ground Floor, Room No. 1. (1716)
- BANERJEE, PRAVAT CHANDRA, A. (13.1.51), 52-A, Hazra Road, Ballygunge. (1937)
- BANERJI (H.) & CO., 8/16, Russa Road, Kalighat.
- BANERJI, H, A. (1.7.49), F. (16.8.49), H. BANERJI & CO., 8/16, Russa Road, Kalighat. (1568)
- BANERJI (K.G.) & CO., 1/2 Rash Bagan Lane, P. O. Eclaghata.
- BANERJIE (S.C.) & CO., 21-A, Canning Street.
- BANERJIE, SUDHINDRA CHANDRA, B.A., A. (10.5.50), S. C. BANERJIE & CO., 21-A, Canning Street. (1710).
- †BANIK, AMARENDRA KISHORE, B.Com., A. (6.1.50), C/o Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road. (1651)
- †BARDHAN, PARES CHANDRA, B.Com., G.D.A., A. (1.7.49), Commercial Tax Officer, 28-B, Pollock House, Pollock Street. (571)
- BASU (A.) & CO., 8/2, Hastings Street.
- BASU, AMULYA CHANDRA, B.Com., B.L., G.D.A., A. (1.7.49), F. (16.8.49), A. BASU & CO., 8/2 Hastings Street. (312)
- BASU, ARUN KUMAR, B.Sc., A. (1.7.49), F. (16.8.49), 44, Vidyasagar Street. (786)
- BASU, ARUN KUMAR, B.Com., A. (7.3.51), 6, Hastings Street. (1967)
- BASU BANERJEE & CO., 8/2, Hastings Street, 3rd Floor.
- †BASU, BHUPENDRA NATH, B.A., A.S.A.A., A. (1.7.49), C/o Gillanders Arbuthnot & Co., Ltd., Netaji Subhas Road, (1398)
- BASU (D.) & CO., 10, Old Post Office Street.
- BASU, DEBABRATA, B.Sc., F.S.A.A., A. (1.7.49), F. (16.8.49), D. BASU & CO., 10, Old Post Office Street. (567)
- BASU, DULAI NANDAN, B.Com., B.L., A. (1.7.49), Hotel Cecil, 52/1/1, College Street. (1176)
- BASU (G.) & CO., 6, Hastings Street.
- BASU, GUPUGOJINDA, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), G. BASU & CO., 6, Hastings Street. (2)
- †BASU, JAGADISH CHANDRA, B.A., A. (1.7.49), F. (13.2.51), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee. (878)
- BASU, MANINDRANATH, B.Sc., G.D.A., A. (1.7.49), with S. R. BATLIBOI & CO., 1-B, Old Post Office Street. (355)
- †BASU, NITRAJ KUMAR, B.Com., A. (1.7.49), with Price Waterhouse, Peat & Co., B-4, Clive Buildings. (961)
- †BASU, PRAPHULLA CHANDRA, A.S.A.A., A. (1.7.49), 11, Raja Basanta Roy Road Kalighat. (1418)
- BASU (P.K.) & CO., 3, Mangoe Lane.
- BASU, PRASANTA KUMAR, B. Com., A. (4.12.50), 19, Bepin Pal Road. (1913)

- †BASU, PRASHANTA KUMAR, M.Sc., A. (12.10.50), C/o Messrs. P. K. Ghosh & Co., 17, Mangoe Lane (1862)
- BASU, PRODYOT KUMAR, B.Sc., A.S.A.A., A. (1.7.49), with LOVELOCK & LEWES, 4, Lyons-Range. (515)
- BASU, PROHLAD CHANDRA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), BASU BANERJEE & CO., 8/2, Hastings Street (Second Floor). (136)
- BASU (R.M.) & CO., 22, Canning Street.
- BASU, RAMANI MOHAN, B.Com., A. (17.4.50), R. M. BASU & CO., 22, Canning Street (1697)
- †BASU, RA'HINDRA NATH, G.D.A., A. (1.7.49), Jadavpur Colony, P.O. Jadavpur College. (1448)
- BASU (S.) & CO., 10, Old Post Office Street.
- BASU (S.K.) & CO., Temple Chambers, 6, Old Post Office Street.
- BASU, SAMARENDRA KUMAR, B.Sc., A. (1.7.49), F. (5.10.50), S. BASU & CO., 10, Old Post Office Street. (403)
- BASU (S.N.) & CO., 152, Harish Mukherji Road.
- BASU, SAMARENDRA NATH, B.Com., A. (11.8.50), S. N. BASU & CO., 152, Harish Mukherji Road. (1819)
- †BASU, SATYENDRA KUMAR, B.A., A. (1.7.49), 9, Ballygunge Place. (1191)
- BASU, SISIR KUMAR, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), S. K. BASU & CO., Temple Chambers, 6, Old Post Office Street. (391)
- BASU MALLIK & MUKHERJEE, No. 1, British Indian Street.
- BASU MAILIK, SAMBHU NATH, B.A., A. (1.7.49), F. (10.12.49), BASU MALLIK & MUKHERJEE, No. 1, British Indian Street. (956)
- BATLIBOI, PUROHIT & DARBARI, 8, Old Post Office Street.
- BATLIBOI (S.R.) & CO., 1-B, Old Post Office Street.
- BHANSALI, BUDH RAJ, B.Com., A. (1.7.49), 55-D, Canning Street. (1438)
- †BHARGAVA, KAILASH PRASAD, A. (1.7.49), C/o. International Combustion (India) Ltd., 101, Park Street. (1407)
- †BHATIA, PRITHVI NATH, B.Com., A.S.A.A., A. (1.7.49), Secretary, The Braithwaite Burn & Jessop Constn. Co., Ltd., P-13, Mission Row Extension, Post Box No. 264 (424)
- †BHATT, DEVSHANKER NAGJI, G.D.A., A. (1.7.49), C/o Associated Industrial Development Co., Ltd., 67, Stephen House, 4, Dalhousie Square East. (637)
- BHATTACHARIYA (S.K.) & CO., 7, Old Post Office Street, Opp. High Court, Ground Floor.
- BHATTACHARIYA, SUDHIR KUMAR, A. (1.7.49), F. (11.9.50), S. K. BHATTACHARIYA & CO., 7, Old Post Office Street. (Ground Floor), (Opp. High Court) (997)
- BHATTACHARJEE (H.) & CO., 5, Clive Ghat Street, 1st Floor.
- BHATTACHARJEE, HRISHIKESH, B.Sc., G.D.A., A. (1.7.49), H. BHATTACHARJEE & CO., 5, Clive Ghat Street (1st Floor). (954)
- †BHATTACHARYA, NITIS CHANDRA, B.Com., A. (12.12.49), 39/A, Ramkamal Street, Kidderpore. (1627)
- †BHATTACHARYA, SANTOSH KUMAR, B.Sc., B.Com., A. (2.9.50), 19/1, Dover Road. (1860)
- BHATTACHARYA (S. P.) & CO., Ananda Bhavan, 6, Mission Row
- BHATTACHARYA, SASTHIPADA, B.Com. A. (1.7.49), S. P. BHATTACHARYA & CO., "Ananda Bhavan", 6, Mission Row. (1402)
- †BHATTACHARYYA, AJIT KUMAR, B.A., G.D.A., A. (1.7.49), 18, Ramananda Chatterjee Street, Western Block, P.O. Amherst Street (1357)
- BHATTACHARYYA, GIRIJA KUMAR, B.A., G.D.A., A. (1.7.49), F. (23.1.51), 51-B, Kailash Bose Street. (738)
- †BHATTACHARYYA, NARAYAN CHANDRA, A. (26.11.49), 71-A, Gokul Bora Street. (1624)
- BHATTACHARYYA, RAM KISHORE, B.Com., A. (1.7.49), RAY & BHATTACHARYA, 8, Old Post Office, Street. (1244)

- †BHATTACHARYYA, SHAMBHU NATH, B.Com., A. (14.8.50), No. 3, Bhowani Dutta Lane (1422)
- BHAUMIK, KANU PADA, B.Com., A. (22.4.50), 38/2, Shibnarain Das Lane (1703)
- BISWAS, MRINAL KUMAR, M.A., B.Com., A. (1.7.49), 4, Tarak Dutt Road, P.O. Ballygunge. (1003)
- BISWAS (S.K.) & CO., 5, Hastings Street.
- BISWAS, SUDHIR KUMAR B.A., A. (1.7.49), F. (16.8.49), S. K. BISWAS & CO. 5, Hastings Street. (731)
- †BOOKLESS, ARCHIBALD JOHN, A. (1.7.49), C/o Tractors (India) Ltd. Victoria House, Post Box No 323. (1514)
- †BORKAR, BHASKAR PANDURANG A (24.6.50) Accountant, Braithwaite & Co. (India), Ltd., Hide Road, Kidderpore. (1768)
- BOSE, AMARENDRA NATH, B.Sc., A. (24.6.50), C/o Scott & Pick Stock Ltd. 2, Clive Ghat Street. (1767)
- BOSE (K.C.) & CO., Narayani, 27/29, Brabourne Road.
- BOSE, KIRON CHANDRA, G.D.A., A. (1.7.49), K. C. BOSE & CO., Narayani 27/29, Brabourne Road. (1289)
- BOSE, PROBODH KUMAR, B.Com., A. (1.7.49), 2, Creek Row. (801)
- BOSE, RADHA BHUSAN, M.A., B.Com., A.S.A.A., A. (1.7.49), F. (16.8.49), R. B. BOSE & CO., 9, Hastings Street. (603)
- BOSE, SATYA PREO. B.Com., LL.B., A.S.A.A., A. (1.7.49), 2, Prince Bakhtiar Shah Road, Tollygunge P.O. (1474)
- †BOSE, SAURANSU, B.A. (LOND.), A. (1.7.49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road. (572)
- †BROWN, JOHN DOUGLAS KEITH, A. (1.7.49), 4, Clive Row. (880)
- BROWN, ROBERT ADAM, A. (1.7.49), F. (16.8.49), LOVELOCK & LEWES, 4, Lyons Range. (882)
- †CHAITANYA, YEDAVALI SRI KRISHNA, A.S.A.A., A. (1.7.49), C/o McLeod & Co., Ltd., 3, Netaji Subhas Road. (1511)
- †CHAKRABARTI BHUPESRANJAN, B.Sc., A. (12.11.49), 5-A, Ranibhabani Road. (1619)
- CHAKRABARTI, GOPAL CHANDRA, B.Sc., B.Com., A. (9.10.50), C/o Shri J. N. Maitra, P-81, Lake Road. (1878)
- CHAKRABARTI, PRIYAMOHAN, M.A., A. (1.7.49), 23/A, School Row, Bhowanipore (1423)
- †CHAKRABORTY, AMULYA NATH, B.Sc., LL.B., A. (12.7.50), 28, Beni Nandan Street, Bhowanipur. (1800)
- CHAKRAVARTI, BIBUTIBHUSAN, B.Com., A.S.A.A., A. (1.7.49), F. (16.1.51), CHAKRAVARTI CHOUDHURI & CO., 2, Church Lane. (361)
- CHAKRAVARTI CHOUDHURI & CO., 2, Church Lane.
- CHAKRAVARTI, DEBENDRANATH, M.A., B.L., G.D.A., A. (1.7.49), F. (16.8.49), 12/1, Wellington Street. (164)
- CHAKRAVARTI GHOSH GUHA & CO., Commercial House, 15, Netaji Subhas Road.
- CHAKRAVARTI (J.C.) & CO., 14, Pollock Street.
- CHAKRAVARTI, JANARDON CHANDRA, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), J. C. CHAKRAVARTI & CO., 14, Pollock Street. (206)
- †CHAKRAVARTY, ANANDA CHARAN, M.A., B.L., F.S.A.A., A. (1.7.49), 6-A Clerk Street. (252)
- †CHAKRAVARTY KSHITIS CHANDRA, B.Com., B.L., G.D.A., A. (1.7.49), 9, Lakshmi Place. (658)
- CHAKRAVARTY (N.C.) & CO., 10, Old Post Office Street.
- CHAKRAVARTY NARES CHANDRA, M.A., F.S.A.A., A. (1.7.49), F. (16.8.49), N C CHAKRAVARTY & CO., 10, Old Post Office Street. (155)
- CHAKRAVORTI (N.) & CO., 8/2, Hastings Street, Room No. 30, 2nd Floor.
- CHAKRAVORTI NIRANJAN, M.A., A. (1.7.49), F. (24.5.50), N CHAKRAVORTI & CO., 8/2, Hastings Street, Room No. 30 (2nd Floor). (864)

- †CHANDA, ATUL PRASAD, B.A., G.D.A., A. (1.7.49), Director & Secretary, Britannia Biscuit Co., Ltd., 5/1, Mangoe Lane. (1395)
- †CHATRATH, BUADITA MAL, M.A., F.S.A.A., A. (1.7.49), Income-Tax Appellate Tribunal, Government Place West. (167)
- CHATTERJEE, AMALENDU, B.Com., A. (1.7.49), S. N. BANERJEE & CO., 10, Old Post Office Street. (1328)
- CHATTERJEE (D.P.) & CO., 10, Old Post Office Street.
- CHATTERJEE, DEBI PROSANNA, B.A., B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49), D. P. CHATTERJEE & CO., 10, Old Post Office Street. (455)
- CHATTERJEE, KANAI LAL, M.A., B.Com., A. (7.11.50), S. SENGUPTA & CO., 10, Old Post Office Street. (1890)
- CHATTERJEE (M.) & CO., 2, Church Lane.
- CHATTERJEE, MUKUNDAMURARI, B.A., A. (1.7.49), F. (12.1.50), M CHATTERJEE & CO., 2, Church Lane. (964)
- †CHATTERJEE, PROBODH KUMAR, B.Sc., B.L., G.D.A., A. (1.7.49), 21/6, Aswini Dutta Road. (1526)
- †CHATTERJEE, PRODYAT KUMAR, G.D.A., A. (1.7.49), 57, Ballygunge Gardens. (1341)
- CHATTERJEE, (S. K.) & CO., 43, Dharamtola Street.
- CHATTERJEE, SARAL KUMAR, B.Com., G.D.A., A. (1.7.49), F. (7.6.50), S. K. CHATTERJEE & CO., 43, Dharamtala Street. (283)
- CHATTERJEE, SHYAMA CHARAN, B.Com., G.D.A., A. (1.7.49), F. (23.3.50), 17, Mango Lane. (335)
- †CHATTERJEE, SUDHIR KUMAR, A.S.A.A., A. (1.7.49), 29, Balaram Bose 1st Lane. (1503)
- CHATTERJEE (A.) & CO., 11, Old Post Office Street.
- CHATTERJI, AMALENDU, B.A., B.Com., A. (1.7.49), F. (1.12.50), A. CHATTERJI & CO., 11, Old Post Office Street. (1035)
- †CHATTERJI, GURU PRASAD, B.Sc., A.S.A.A., A. (1.7.49), Chief Accountant, Anderson Wright & Co., 7, Wellesley Place (583)
- CHATTERJI, RAMESH CHANDRA, B.Sc., B.L., G.D.A., A. (1.7.49), 172, Dharamtala Street. (444)
- CHATTOPADHYAY, ANIL KUMAR, M.A., A. (1.7.49), D. BASU & CO., 10, Old Post Office Street. (1332)
- CHATTOPADHYAY, KUMUD BANDHU, B.Sc., G.D.A., A. (1.7.49), C/o The Gramophone Co., Ltd., Post Box No. 48. (407)
- CHATTOPADHYAY, SATI NATH, B.Com., A. (1.7.49), 20, Strand Road, (1st Floor). (672)
- CHAUDHURI, BIMALKESH RAY, B.Sc., B.Com., A. (3.6.50), 93, Harish Mukherjee Road. (1759)
- CHAUDHURI (N.) & CO., 10, Old Post Office Street.
- CHAUDHURI, NIRENDRALAL, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), N CHAUDHURI & CO., 10, Old Post Office Street. (434)
- CHAUDHURI (U.M.) & CO., 12/1, Old Post Office Street.
- CHAUDHURI, UPENDRA MOHAN, B.A., G.D.A., A. (1.7.49), F. (16.8.49), U. M CHAUDHURI & CO., 12/1, Old Post Office Street. (49)
- CHHAWCHHARIA, BASUDEO, B.Com., A.S.A.A., A. (1.7.49), K. N. GUTGUTIA & CO., 33, Netaji Subhas Road. (1050)
- CHOUDHURY, NARESH CHANDRA, B.Sc., A.S.A.A., A. (1.7.49), F. (16.8.49), 25/C, Creek Row. (510)
- CHOUDHURY, PRIYANATH, M.A., G.D.A., A. (1.7.49), F. (16.8.49), 31-C, Ramkrishna Sanadhi Road. (51)
- CHOUDHURY, RAM GOPAL, B.Com., A. (1.7.49), with S. R. BATLIBOI & CO., 1-B, Old Post Office Street. (1000)
- CHUDHURY, SITESH CHANDRA, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), 10, Ishwar Thakur Lane. (420)
- CHOWDHURY, SANKARI PRASAD, G.D.A., A. (1.7.49), 20, Strand Road. (712)
- CROOKS, GEORGE REID, A. (1.7.49) F. (16.8.49), PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road. (334)

- CHRISTIE, ERNEST KINTREA, A. (1.7.49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, (1425)
- DANDEKER (S.B.) & CO., 8, Lyons Range (Top Floor).
- DANDEKER, SHANKARRAO BHASKARRAO, B.Com., G.D.A., A. (1.7.49), F (16.8.49), S. B. DANDEKAR & CO., 8, Lyons Range (Top Floor). (147)
- DARBARI (M.D.) & CO., 8, Old Post Office Street.
- DARBARI, MANECKJI DADABHOY, B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49), M. D. DARBARI & CO., 8, Old Post Office Street. (32)
- DAS, AKSHOY KUMAR, B.A., B.Com., A. (1.7.49), 100, Harrison Road. (1168)
- DAS, ARUN KUMAR, B.Sc., B.Com., A. (6.10.50), H. C. DAS & CO., 1/1, Vansittart Row, (Dalhousie Square South). (1875)
- DAS & CHATTERJEA, 152, Harish Mukherjee Road.
- DAS (H.C.) & CO., 1/1, Vansittart Row, Dalhousie Square South.
- DAS, HARENDRA CHANDRA, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), H. C. DAS & CO., 1/1, Vansittart Row. (42)
- DAS (J.C.) & CO., 135, Canning Street.
- DAS, MANINDRA CHANDRA, B.A., A.S.A.A., A. (1.7.49), with LOVELOCK & LEWES, 4, Lyons Range. (1304)
- DAS (N.N.) & CO., 8-2, Hastings Street.
- DAS, NARENDRA NATH, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), N. N. DAS & CO., 8/2, Hastings Street. (143)
- DAS, RAMESH CHANDRA, B.A., A. (1.7.49), F. (16.8.49), DAS & CHATTERJEA, 152, Harish Mukherjee Road. (733)
- DAS, SANTOSH KUMAR, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), 2, Mission Road. (347)
- DAS SARKAR & CO., 8/2, Hastings Street, Top Floor.
- DAS, UMA SHANKAR, B.A., A. (1.7.49), 15-A, Clive Row (2nd Floor). (1028)
- DAS, UPENDRA NATH, B.Sc., A. (1.7.49), DAS SARKAR & Co., 8/2, Hastings Street Top Floor. (1183)
- †DAS BHOWMIK, PUJIN CHANDRA, B.Sc., A. (1.7.49), Assistant Commissioner of Commercial Taxes, 10, Madan Street, (680)
- DAS GUPTA (A.C.) & Co., 12-1, Old Post Office Street.
- †DAS GUPTA, BINODE KUMAR, M.A., (Com), B.L., A.S.A.A., A. (1.7.49), with PRICE, WATERHOUSE, PEAT & Co., B-4, Clive Buildings (1151)
- †DAS GUPTA, BENOYENDRA NATH, M.A., B.Com., A. (1.7.49), C/o The Imperial Tobacco Co., of India Ltd., 8, Netaji Subhas Road (740)
- †DAS GUPTA, DEB KUMAR, B.Com., A. (1.7.49), 27, Gopal Bose Lane, P.O. Amherst Street (1189)
- †DAS GUPTA, PRABODH NATH, G.D.A., A. (1.7.49), 99/A, Ballygunge Gardens (1309)
- †DAS GUPTA, PRATUL KUMAR, B.Sc., G.D.A., A. (1.7.49), 27, S. R. Das Road, P.O. Kalighat. (991)
- †DAS GUPTA, PREMTOSE, B.Sc., A. (1.7.49), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P.B. No 70 (750)
- DAS GUPTA, SAILENDRA NATH, B.Sc., A. (1.7.49), F. (5.7.50), S. N. DAS GUPTA & Co., 17, Manoe Lane. (562)
- †DATTA, DHARANI DHAR, B.Sc., B.Com., A. (1.7.49), 30, Sitaram Ghosh Street. (249)
- DATTA, DILIP KUMAR, B.Com., A. (1.7.49), 18/33, Dover Lane. (1288)
- †DATTA, KALYAN KUMAR, B.Sc., A.S.A.A., A. (1.7.49), K. K. DATTA & Co., 95/1, Garpar Road. (411)
- DATTA, KANTI BIKAS, B.Com., A. (1.7.49), 5/5, Cornfield Road, Ballygunge, (1507)
- DATTA, SACHINDRA, M.A., B.Com., A.S.A.A., A. (1.7.49), D. P. CHATTERJEE & Co., 10, Old Post Office Street. (1105)
- †DATTA, SATYAPANJAN, B.Sc., G.D.A., A. (1.7.49), C/o Associated Electrical Industries (India) Limited, "Crown House", 6, Mission Row. (520)
- DATTA, SUDHIR CHAND, B.A., B.L., A. (19.8.50), 42-A, Ramkanto Bose Street, Bag Bazar. (1835)

- DATTA (S.N.) & Co., 34/C, Ananda Palit Road.
 DAVAR, MANECK ARDESHIR, M.A., L.L.B., F.S.A.A., A. (1.7.49), F. (16.8.49),
 MANECK A. DAVAR & Co., 8, Old Post Office Street. (176)
 DAVAR, MINU SAVAKSHAH, F.S.A.A., A. (1.7.49), F. (16.8.49), S. R. BATLIBOI
 & Co., 1/B, Old Post Office Street. (63)
 DAY, SUBODH KUMAR, A.S.A.A., A. (1.7.49), F. (16.8.49), 30, Elgin Road. (94)
 DE (A.K.) & Co., 8/2, Hastings Street.
 DE, AMARENDRA KUMAR, B.Com., A. (1.7.49), A. K. DE & Co., 8/2, Hastings
 Street. (1505)
 †DE, AMULYADHAN, G.D.A., A. (1.7.49), Avenue House, 2nd Floor, 1/C,
 Chowringhee Square. (1308)
 †DE, ASHUTOSH, B.A., G.D.A., A. (1.7.49), 58-F, Bechu Chatterjee Street. (912)
 DE (B.K.) & Co., 8/2, Hastings Street, 2nd Floor.
 DE, BEJOY KRISHNA, A. (1.7.49), B. K. DE & Co., 8/2, Hastings Street (2nd
 Floor). (1130)
 DE, BEJOY KRISHNA, M.A., B.Com., A. (1.7.49), 14, Santi Ghose Street. (1551)
 †DE, BRAJENDRA KUMAR, B.Sc., A. (1.7.49), C/o Electricity Department,
 Government of West Bengal, 4, Hastings Street. (772)
 DE (H.P.) & Co., 5/2, Garstin Place.
 DE, HARAPRASAD, M.A., B.Com., A. (1.7.49), F. (24.12.49), H. P. DE & Co., 5/2,
 Garstin Place. (943)
 DE (S.N.) & Co., 9, Hastings Street, DE, SAMBHU NATH, B.Com., A. (18.5.50),
 SAMBHU N. DE & Co., 1-B, Old Post Office Street. (1730)
 DE, SITANATH, B.Com., A. (1.7.49), F. (16.8.49), S. N. DE & Co., 9, Hastings
 Street. (896)
 DEB, MALAY KUMAR, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), 8/2, Hastings
 Street. (13)
 DEMETRIUS, ST. JOHN, A. (1.7.49), F. (16.8.49), GEORGE READ & Co., Avenue
 House, Chowringhee Square. (287)
 †DESAI, DINU PRASAD KRISHNAIAI, A.S.A.A., A. (8.6.50), Assistant Account-
 tant, Jardine Hendersons Ltd., 4, Clive Road (1764)
 †DESAI, MEHER NANABHAI, B.A., B.Com., A. (1.7.49), with M. D. DARBARI
 & Co., 8, Old Post Office Street. (806)
 DEY, ANANTA KUMAR, B.Com., A. (1.7.49), 38-F, Nilmony Mitter Street. (768)
 †DEY, MON MOHAN B.Com., A.S.A.A., A. (1.7.49), C/o Balmer Lawrie & Co.,
 Ltd., Accounts Deptt., 21, Netaji Subhas Road. (646)
 DHAR, SÁDHU SARAN, B.Com., A. (1.7.49), F. (16.8.49), 2, Church Lane. (728)
 DOW, PETER, B.L. C.A., A. (1.7.49), C/o Mackinnon Meckenzie & Co., P.O. Box
 No. 163, 16, Strand Road. (1403)
 †DUGUID, ROBERT HUTTON, B.Com., C.A. (Scot.), A. (1.7.49), C/o Duncan
 Brothers & Co., Ltd., 31, Netaji Subhas Road. (1314)
 †DUNCAN, GEOFEREY GREIG, A.C.A., (ENG., & WALES), A. (1.7.49), C/o Kettle-
 well Bul en & Co., Ltd., 21, Strand Road, Post Box No. 121. (1091)
 †DUSTOOR, KHURSHED, A. (1.7.49), 7, Grants Lane. (1297)
 DUTT, BHABANI KRISHNA, M.A., B.Com., A. (1.7.49), P-13 7, Swinhoe Street
 (1538)
 †DUTT, MATILAL, B.Com., G.D.A., A. (1.7.49), Agricultural Income-Tax Officer,
 Calcutta Range I, 2, Hare Street (Top Floor). (358)
 DUTT (S.) & Co., 2, Clive Ghat Street.
 DUTT, SATYESH CHANDRA, B.A., B.Com., G.D.A., A. (1.7.49), F. (16.8.49), 35,
 Netaji Subhas Road. (178)
 DUTT, SHYAMAL KUMAR, B.Com., A.S.A.A., (1.7.49), 9, Akrur Dutt Lane. (1004)
 DUTT, SUNIRMAL, M.A., B.Com., A. (1.7.49), F. (12.1.50), S. DUTT & Co., 2,
 Clive Ghat Street. (928)
 DUTTA, INDU BHUSHAN B.Com., A. (1.7.49), C/o Brooke-Bond (India) Ltd.,
 2, Metcalfe Street (832)
 †EASSON, JOHN WHITTON, A. (1.7.49), C/o Gillanders Arbuthnot & Co., 8,
 Netaji Subhas Road. (437)

- FERGIE, ALLAN MACGREGOR SMITH, A (1.7.49), LOVELOCK & LEWS, 4 Lyons Range. (1098)
- †FERGUSON, RONALD WILLIAM NEWTON, A. (1.7.49), C/o Kilburn & Co., 4, Fairlie Place. (1152)
- †FETTES, KENNETH RICHARD, A. (1.7.49). C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road. (430)
- FORD RHODES PARKS & Co., Tower House, Chowringhee Square.
- †FORDWOOD, DONALD, C.A. (Scot.). A. (1.7.49), 4, Clive Row. (1172)
- †FORSTER, ANDREW HUIE, A. (1.7.49), C/o Macneill & Barry Ltd., 2, Fairlie Place. (1389)
- FRANCIS, JAMES, A. (1.7.49), 3, Lyons Range. (1421)
- GANGOPADHYAYA, NIRMAL KUMAR, B.A., A. (25.8.50), 140-A, Russa Road (Flat No. 15). (1855)
- †GANGULI, ANIL KUMAR, B.Sc., A. (1.7.49), 172/A, Upper Chitpur Road, P.O. Baghbazar. (1188)
- GANGULI, GANENDRA NATH, B.Com., A (1.7.49), 9, Haldarpara Road. (1286)
- GANGULI, MUKHERJEE & Co., Post Box No. 719, 23, Strand Road.
- GANGULY (S.K.) & Co., 129, Dharamtolla Street.
- GANGULY, SUSIL KUMAR, B.Sc., B.Com., A. (1.7.49), F. (13.1.51), S. K. GANGULY & Co., 129, Dharamtolla Street. (876)
- GHOSE (N.C.) & Co., P-39, Mission Row Extension.
- GHOSE, NIRMAL CHANDRA, B.Com., A (1.7.49), F. (16.8.49), N. C. GHOSE & Co., P-39, Mission Row Extension. (730)
- GHOSE, NUNDY & Co., 84/A, Netaji Subhas Road, Room No. C/7.
- GHOSE (S.) & Co., 10, Mercantile Building, Lall Bazar.
- GHOSE, SAILEN, B.Sc., A (1.7.49), F. (16.8.49) S. GHOSE & Co., 10, Mercantile Building, Lall Bazar. (11)
- GHOSE, SUBHAS CHANDRA, B.Sc., A. (30.5.50), GUPTA MITRA & Co., 30, Brabourne Road. (1749)
- GHOSH (A.K.) & Co., 158/D, Upper Circular Road.
- GHOSH, AJAY KUMAR, B.Com., A. (1.7.49), 7/1, Nundy Street, P.O. Rashbehari Avenue. (1238)
- GHOSH, AJIT KUMAR, B.A., A. (1.7.49), F. (16.8.49), 8, Old Post Office Street (685)
- GHOSH, AKSHAY KUMAR, B.Com., A. (1.7.49), A. K. GHOSH & Co., 158/D, Upper Circular Road. (1450)
- GHOSH, ANIL KUMAR, G.D.A., A. (1.7.49), F. (16.8.49), GHOSH & GHOSH, Temple Chambers, 6, Old Post Office Street. (224)
- †GHOSH, ARABINDA, M.A., (Com.), A. (19.8.50), 41-B, Ekdalia Road. (1837)
- GHOSH, BASUDEVA, M.A., B.Com., B.L., A. (1.7.49), GHOSH & GHOSH, Temple Chambers, 6, Old Post Office Street. (1068)
- †GHOSH, BIMALENDU, B.Sc., A. (1.7.49), 65, Bazar Road, Behala. (1037)
- GHOSH & GHOSH, Temple Chambers, 6, Old Post Office Street.
- †GHOSH, GURUDAS, M.A., B.Com., A. (20.12.50), Asst. Commissioner of Income Tax, West Bengal, 46, Karbala Tank Road. (1920)
- GHOSH, HIMANSHU SEKHAR, B.Sc., A. (1.7.49), 20-B, Hazra Road. (1552)
- GHOSH, JANENDRA NATH, A. (8.3.51), 41, Wellington Street. (1968)
- GHOSH, JITENDRA KISHORE, B.Com., G.D.A., A. (1.7.49), F. (13.10.49), J. K. GHOSH & CO., 36, Brabourne Road. (301)
- GHOSH, KAMAL KUMAR, A. (1.7.49), 43-A, Mohim Halder Street. (1041)
- †GHOSH, NARESH CHANDRA, B.Sc., B.Com., A. (1.7.49), 28/10-B, Nakuleswar Bhattacharyya Lane. (1475)
- GHOSH (P.K.) & Co., 17, Mangoe Lane.
- GHOSH, PABITRA KUMAR, B.Sc., F.S.A.A., A. (1.7.49), F. (16.8.49), P. K. GHOSH & Co, 17, Mangoe Lane. (204)
- †GHOSH, RATISH CHANDRA, B.Com., A. (1.7.49), 1/B, Deodar Street, P.O. Ballygunge. (1260)

GHOSH (S.K.) & Co., 10, Old Post Office Street.

GHOSH, SIDDARTHA KUMAR, B.Sc., F.S.A.A., A. (1.7.49), F. (16.8.49), S. K. GHOSH & Co., 10, Old Post Office Street. (237)

†GHOSH, SUDHIR KUMAR, G.D.A., A. (1.7.49), C/o Gillanders Arbuthnot & Co., Ltd., 8, Netaji Subhas Road. (530)

GHOSH, SUSIL KUMAR, M.A., B.Com., A. (1.7.49), White Hall Pharmacy Building, 131, Lower Circular Road, (776)

GIBB, JOHN STEWART FYFE, A. (1.7.49), LOVELOCK & LEWES, 4, Lyons Range. (1104)

GOSWAMI, JOTISH CHANDRA, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), 34-C, Azunda Palit Road, Entally. (309)

GREEN & Co., 20, British Indian Street.

†GREEN, BRYAN McDONALD, A. (1.7.49), with LOVELOCK & LEWES, 4, Lyons Range. (1375)

†GROWCOTT, DOUGLAS RAY, A. (1.7.49), C/o Shaw Wallace & Co., Ltd., 1, Bankshall Street, P.B. No. 70. (1416)

GUHA (B.) & Co., 5 & 6, Hare Street.

GUHA, BANI KANTA, B.A., A. (1.7.49), F. (16.8.49), 10, Indra Roy Road, Bhowanipore. (578)

GUHA, BISWARANJAN G.D.A., A. (1.7.49), F. (16.8.49), GUHA & GUHA, 21, Old Court House Street. (187)

GUHA, BRAJES CHANDRA, B.Com., A. (1.7.49), F. (16.8.49), B. GUHA & Co., 5 & 6, Hare Street. (429)

†GUHA, DHIRENDRA MOHAN, B.Sc., A. (1.7.49), 33-C, Ram Mohan Dutta Road, Elgin Road P.O. (1390)

GUHA & GUHA, Grosvenor House, 21, Old Court House Street.

GUHA, PRATUL CHANDRA, G.D.A., A. (1.7.49), F. (16.8.49), GUHA & GUHA, 21, Old Court House Street, Grosvenor House. (438)

GUHA, SACHINDRA NATH, B.Sc., G.D.A., A. (1.7.49), 12, Waterloo Street. (1275)

†GUHA, SANJIB CHANDRA, B.Sc., LL.B., A.S.A.A., A. (1.7.49), F. (16.1.51), Assistant Commissioner, Sales-Tax Calcutta, 10, Madan Street. (535)

GUHA, SUDHIR CHANDRA, B.A., G.D.A., A. (1.7.49), F. (16.8.49), CHAKRA-VARTI GHOSH GUHA & Co., Commercial House 15, Netaji Subhas Road. (397)

GUHA ROY, DHIRENDRA NATH, M.A., A.S.A.A., A. (1.7.49), F. (16.8.49), PAL & ROY, 2, Church Lane. (269)

†GUHATHAKURTA, P.K., B.Com., A. (21.3.50), 1/1, Vansittart Row. (1652)

GUPTA, ABANI BANDHU, B.Sc., LL.B., A. (1.7.49), F. (16.8.49), GUPTA & MITRA, Windsor House, Mission Row Extension. (573)

GUPTA, GOPAL CHANDRA, A. (1.7.49), 43/C, Girish Park North, P.O. Beadon Street. (1473)

†GUPTA, HIRANENDU, B.Sc., A. (23.9.49), 48/4, Manohar Pukur Road, P.O. Rashbehari Avenue. (1609)

GUPTA (J.) & Co., P-8, Ganesh Chunder Avenue.

GUPTA, JITENDRA NATH, B.A., G.D.A., A. (1.7.49), F. (16.8.49), A. C. DAS GUPTA & Co., 12/1, Old Post Office Street. (360)

GUPTA, JOGENDRANATH, M.A., (Com.), B.L., G.D.A., A. (1.7.49), F. (16.8.49), J. GUPTA & Co., P-8, Ganesh Chunder Avenue. (137)

GUPTA, MADAN MOHAN, B.Com., A. (21.9.49), S. K. GHOSH & Co., 10, Old Post Office Street. (1603)

GUPTA MITRA & Co., 30, Brabourne Road.

†GUPTA, PRAVAS CHANDRA, B.Sc., G.D.A., A. (1.7.49), 55, Sree Gopal Mullick Lane. (473)

GUPTA (R. N.) & Co., 4-A, Nayan Sur Lane, P.O. Hathkhola.

GUPTA, RABINDRA NATH, B.A., A. (1.7.49), R. N. GUPTA & Co., 4-A, Nayan Sur Lane, P.O. Hathkhola. (1177)

GUPTA, SAJAL KUMAR, B.Sc., B.Com., A. (1.5.50), 50-H, Garcha Road. (1707)

- GUPTA, SIBADAS, A. (1.7.49), with GEORGE REID & Co., Avenue House, Chowringhee Square. (1121)
- GUTGUTIA (K.N.) & Co., 33, Netaji Subhas Road.
- GUTGUTIA, KASHI NATH, B.Com., F.S.A.A., A. (1.7.49), F. (16.8.49), K. N. GUTGUTIA & Co., 33, Netaji Subhas Road, (17)
- †HARRIS, NORMAN DAVIDSON, M.A., B.Com., A. (1.7.49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1325)
- HARILEY, KENNETH JOHN HAROLD, A. (1.7.49), F. (12.3.50), PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road. (383)
- †HILL, FREDERIC MONTAGUE, A. (1.7.49), with PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road (1088)
- †HOCKLEY, CLIFFORD, A. (1.7.49), C/o McLeod & Co., Ltd., 3, Netaji Subhas Road. (1502)
- †HOWORTH, PHILIP CUNNINGHAM, A. (1.7.49), C/o Shaw Wallace & Co., Ltd., 4, Banksnall Street, P.B. No. 70. (1414)
- HUSSAIN, MIRZA MOHAMMAD, B.A., A.S.A.A., A. (1.7.49), F. (16.8.49), M. M. HUSSAIN & CO., 9, Hastings Street. (576)
- †IYER, NARAYANASWAMY RAMASWAMY, G.D.A., A. (16.5.50), Deputy Chief Accountant, Calcutta Port Commissioner's Office, 15, Strand Road. (1721)
- †JAGADISAN, T. R., B.Sc., A. (1.7.49), C/o Balmer Lawrie & Co., Ltd., 21, Netaji Subhas Road. (1264)
- JAGANNATHAN, R., M.A., A. (1.7.49), C/o Brooke-Bond India Ltd., P.B. No. 187. (1090)
- JAJU & CO., No. 1, Netaji Subhas Road (1st Floor).
- JAJU, BAJRANG LAL, B.A., LL.B., A. (21.9.49), JAJU & CO., No. 1, Netaji Subhas Road (1st Floor). (1593)
- JHA, LAXMAN BALA, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), 16-A, Romesh Dutta Street, P.O. Beadon St. (212)
- JOSCELYNE, ALAN KEITH, A. (1.7.49), LOVELOCK & LEWES, 4, Lyons Range. (1094)
- JOY KRISHNA SEN & CO., 4-A, Nayan Sur Lane. P.O. Harikholo.
- JUST, ARNOLD HARTMAN, A. (1.7.49), F. (16.8.49), PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road. (529)
- †KAPADIA, RUSTOMJI PESTONJI, M.A., LL.B., A. (16.5.50), 44, Chowringhee Road. (1718)
- †KAPUR, RAJINDER NATH, B.Com., A. (14.4.50), Works Accountant, Bird & Co., Ltd., Minerals Department, Chartered Bank Building. (1693)
- KAR SEN & CO., 9, Hastings Street.
- KAR, SUBODH KRISHNA, B.Sc., F.S.A.A., A. (1.7.49), F. (16.8.49), KAR SEN & CO., 9, Hastings Street. (151)
- KAR, TARUN KUMAR, B.Com., A. (1.7.49), 1-B, Old Post Office Street (3rd Floor), Room No. 22. (1542)
- KHANDELWAL (H.P.) & CO., Temple Chambers, 6, Old Post Office Street.
- KHANDELWAL, HARI PRASAD, B.Com., (Lond.), A.C.A. (Eng. & Wales), A. (1.7.49), F. (16.8.49), H. P. KHANDELWAL & CO., Temple Chambers, 6, Old Post Office Street. (395)
- †KHANNA, KAILASH CHANDRA, B.Com., LL.B., A. (1.7.49), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee. (936)
- KHARE, MADHAV PURUSHOTTAM, B.Sc., A.S.A.A., A. (1.7.49), C/o The Prudential Assurance Co., Ltd., 8, Netaji Subhas Road. (919)
- KHASTAGIR (K.) & CO., 8, Old Post Office Street.
- KHASTAGIR KALYAN KUMAR, M.A., (Com.), A. (1.7.49), K. KHASTAGIR & CO., 8, Old Post Office Street. (1441)
- KOTHARI, BIJAY SINGH B.Com., A. (22.12.49), B. M. SETHIA & CO., 2, Royal Exchange Place. (1638)
- KUMAR, KAMAL CHANDRA, B.Com., B.L., A. (1.7.49), F. (13.1.51), 79/7-A, Lower Circular Road. (927)

- KUNDU, ATUL KRISHNA, A. (1.7.49), 8, Kumartuli St. (1209)
- KUNDU, BALAI CHAND, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), P-19, Kambuliattollah. (44)
- KUNDU, NILMANI, B.A., B.L., A. (1.7.49), 198, Rash Behari Avenue (Top Floor) (1181)
- LAHA SUDHIR CHANDRA, M.Sc., A. (1.7.49), F. (7.6.50), 27/3, Hari Ghosh Street. (664)
- LAHIRI, ARUN KUMAR, B.Com., A. (24.3.50), 13 A, Deodar Street, Ballygunge. (1687)
- LAING, JOHN CUTHBERT, A. (1.7.49), LOVELOCK & LEWES, 4, Lyons Range (1305)
- LAKSHMINARAYANAN, V., G.D.A., A. (1.7.49), 25/2, Chakrabere Road South, Bhavanipur. (485)
- †LAL, JAG MOHAN, A. (1.7.49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1546)
- †LANCE, NORMAN CHARLES, A.S.A.A., A. (1.7.49), 31, Netaji Subhas Road (1409)
- LEACH, RONALD GEORGE, A. (1.7.49), PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 3, Netaji Subhas Road. (1367)
- LODHA, JASWANT SINGH, B.Com., LL.B., LL.M. (Lond.), A.C.A. (Eng. & Wales), A. (1.7.49), F. (29.9.50), SINGHI & CO., 1-B, Old Post Office Street. (783)
- LOVELOCK & LEWES, 4, Lyons Range.
- †LUDDY, SAMUEL, A. (1.7.49), 7, Tottee Lane. (1541)
- MADAN, JAMSHED BURJOR, A.S.A.A., A. (1.7.49), J. B. MADAN & CO., 40, Ballygunge Circular Road. (645)
- †MAHADEV, BHAGAVATISWARA AIYAR, B.A., G.D.A., A. (21.3.50), C/o Western India Match Co., Ltd., Wellesley House, 7, Wellesley Place. (1864)
- MAITI, ASUTOSH, A. (1.7.49), 1, Karbala Tank Lane. (689)
- MAJUMDAR (H.M.) & CO., 8, Old Post Office Street.
- MAJUMDAR, HIRENDRA MOHAN, M.Sc., B.L., F.S.A.A., A. (1.7.49), F. (16.8.49), H. M. MAJUMDAR & CO., 8, Old Post Office Street. (666)
- †MAJUMDAR, MILAN RAJAN, B.Sc., B.Com., A. (23.8.50), 59-J, Garpar Road (1847)
- †MAJUMDAR, MUKUNDA PRASAD, B.Com., A.S.A.A., A. (1.7.49), 20, Dr. Sarat Banerjee Road. (1343)
- †MAJUMDAR, NIL RAJAN, B.Sc., G.D.A., A. (1.7.49), F. (2.5.50), Audit Officer, Calcutta University, Senate House. (540)
- †MAJUMDAR, RAMESH CHANDRA, B.A., A. (1.7.49), Assistant Registrar of Joint-Stock Companies, West Bengal, North Road, Jadabpur. (1081)
- MAJUMDAR (S.C.) & CO., 49-A, Rash Behari Avenue.
- MAJUMDAR, SUKRIT CHANDRA, B.A., A. (1.7.49), B. MUKHERJEE & CO., 10, Old Post Office Street, (1st Floor). (1239)
- MAJUMDAR, SUNIL CHANDRA, B.A., A.S.A.A., A. (8.6.50), S. C. MAJUMDAR & CO., 49-A, Rash Behari Avenue. (1765)
- MAJUMDER, NARENDRA KUMAR, M.A., G.D.A., A. (1.7.49), F. (11.11.49), 162/A, Lansdowne Road. (107)
- MAJUMDER, RABINDRA NATH, B.Com., A. (1.7.49), F. (16.8.49), R. N MAJUMDER & CO., 25, Swallow Lane. (459)
- MAJUMDER, RAMESH CHANDRA, B.Sc., G.D.A., A. (1.7.49), 35/3, Baniatola Lane. (307)
- MALHAN, RAM PRAKASH, M.A., A. (6.2.51), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square. (1945)
- †MALICK SUDHINDRA CHANDRA, B.Sc., B.Com., A. (24.2.51), 9/A, Balaram Bose 1st Lane. (1960)
- MAILLIK, BYOM KESH, B.Sc., A.S.A.A., A. (1.7.49), 131/1, Ahiritola Street. (1059)
- MALLIK, RAMLAL, B.A., (Hons.), A. (1.7.49), 172/37, Lower Circular Road. (999)
- MANECK A. DAVAR & CO., 8, Old Post Office Street.

- †MARSLAND, DONALD BRYDEN, A. (1.7.49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1303)
- MASTER, NARIMAN FAKIRJI, F.S.A.A., A. (1.7.49), F. (18.9.50), S. R. BATLIBOI & CO., 1-B, Old Post Office Street. (72)
- †MATTHEWS, ITTYMANI K., M.A., B.Com., B.L., A. (21.8.50), Flat No. 2-B Dover Lane Extension. (1845)
- MAULIK, JAGAT BHANDU, M.A. (Com.), A. (1.7.49), F. (30.12.50), 17, Mangoe Lane. (650)
- †MAZUMDAR, SATIS CHANDRA, B.A., G.D.A., A. (19.1.50), Commercial Tax Officer, Grade I, 17/2, Jhamapukur Lane. (1646)
- †McPHERSON, DONALD VICTOR, B.A., A. (1.7.49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1319)
- †MEHRA, GURU DATTA, M.A., B.Com., A.S.A.A., A. (1.7.49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House Dalhousie Square. (774)
- †MITRA, AMAL CHANDRA, B.Com., A. (1.7.49), 34, Amherst Street. (981)
- †MITRA, ARUN KUMAR, A. (1.7.49), 49-A, Hari Ghosh Street, P.O. Beadon Street. (1128)
- MITRA, ASOKA KUMAR, B.A., B.Com., A. (12.8.50), 22, Cockler Lane, P.O. Rashbehari Avenue. (1820)
- †MITRA, BHUPENDRANATH, A. (1.7.49), 29-A, Brindaban Basack Street. (859)
- MITRA, BIMAL CHANDRA, B.Sc., A. (1.7.49), 10, Old Post Office Street, 2nd Floor (Left Block). (1195)
- †MITRA, BRINDABAN CHANDRA, M.A., G.D.A., A. (1.7.49), F. (16.8.49), 9, Townshend Road. (368)
- †MITRA, KASI SANKAR, B.A., A.S.A.A., A. (1.7.49), Deputy Director, Directorate of Health Services (A & A), Government of West Bengal, Writers Buildings (579)
- MITRA, NIRAD BARAN, B.Com., A. (26.5.50), GUPTA MITRA & CO., 30, Brabourne Road. (1744)
- MITRA (N.C.) & CO., 10, Old Post Office Street.
- MITRA, NIRMAL CHANDRA, B.Sc., A. (1.7.49), F. (13.10.49), N. C. MITRA & CO., 10, Old Post Office Street (First Floor, Left Block). (941)
- †MITRA, NIRMAL KUMAR, B.A., G.D.A., A. (1.7.49), Secretary & Accountant Saxby & Farmer (India) Ltd., 17, Convent Road, Entally. (531)
- MITRA (P.K.) & CO., P-7, Mission Row Extension.
- MITRA, PRAVAT KUMAR, B.Sc., F.S.A.A., A. (1.7.49), F. (16.8.49), P. K. MITRA & CO., P-7, Mission Row Extension. (298)
- MITRA (R.K.) & CO., 10, Old Post Office Street.
- MITRA, RABINDRA KUMAR, B.Com., A. (21.3.50), R. K. MITRA & CO., 10, Old Post Office Street. (1672)
- †MITRA, ROBINDRA NATH, M.A., B.Com., A. (1.7.49), 3, Surendranath Chatterjee Road. (1073)
- MITRA (S.) & CO., 22-A, Amrita Banerjee Road.
- †MITRA, SACHI KUMAR, A.S.A.A., A. (1.7.49), C/o Duncum Bros., & Co., Ltd. 31 Netaji Subhas Road. (1436)
- MITRA, SAILENDRA NATH, B.Sc., B.Com., (Lond.), A. (1.7.49), F. (16.8.49), GUPTA & MITRA, Windsor House, Mission Row Extension. (374)
- MITRA, SALIL KUMAR, B.Sc., B.Com., A. (1.7.49), 2/1, Townshend Road. (1504)
- †MITRA, SAMIR KUMAR, B.Sc., A. (1.7.49), C/o James Finlay & Co., Ltd., 2, Netaji Subhas Road. (1089)
- MITRA, SUDHANSU KUMAR, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), S. MITRA & CO., 22-A, Amrita Banerjee Road, P.O. Kalighat. (267)
- MITTER (S.K.) & CO., 71-A, Netaji Subhas Road.
- MITTER, SANTOSH KUMAR, M.A., G.D.A., A. (1.7.49), F. (16.8.49), S. K. MITTER & CO., 71-A, Netaji Subhas Road. (25)
- MOITRA, DEBENDRA LAL, B.Sc., G.D.A., A. (1.7.49), 3/1-B, Chidam Modi Lane. (398)

- †MOLESWORTH, HUGH MERVYN, B.A., A. (1.7.49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1324)
- †MONDAL, HARA BALLAV, A. (1.7.49), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P.B. No. 70. (1415)
- MUKERJEA, PASHUPATI NATH, B.Sc., A.S.A.A., A. (1.7.49), P. N. MUKERJEA & CO., 11, Old Post Office Street. (1035)
- MUKERJEE (B.) & CO., 10, Old Post Office Street (1st Floor).
- MUKHERJEE (B.N.) & CO., 8'2, Hastings Street, 2nd Floor, Room No. 21.
- MUKHERJEE (D.N.) & CO., 10, Old Post Office Street.
- MUKERJEE (M.) & CO., 24, Netaji Subhas Road.
- MUKERJEE, MAKHOM LALL, A. (1.7.49), F. (16.8.49), M. MUKERJEE & CO., 24, Netaji Subhas Road. (22)
- MUKHERJEE, ANUP KRISHNA, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), GANGULI MUKHERJEE & CO., 23, Strand Road, Post Box No. 719. (277)
- MUKHERJEE, BHABANI PROSAD, B.Com., A. (1.7.49), 1/B, European Asylum Lane. (1536)
- †MUKHERJEE, BIMAL CHARAN, A.S.A.A., A. (1.7.49), 2, Nyayaratna Lane, Shyambazar. (585)
- MUKHERJEE, CHANDI PROSAD, B.A., F.S.A.A., A. (1.7.49), F. (28.4.50), P. K. MITRA & CO., P-7, Mission Row Extension. (918)
- MUKHERJEE, DHIRENDRA NATH, A. (29.11.49), F. (23.8.50), BASU MALIK & MUKHERJEE, No. 1, British Indian Street. (1626)
- MUKHERJEE, DWIJENDRA NATH, B.A., A.S.A.A., A. (7.7.50), D. N. MUKHERJEE & CO., 10, Old Post Office Street. (1786)
- MUKHERJEE, MOHAJIT, B.A., B.Com., A. (12.11.49), 19, Behari Doctor Road, Bhawanipore. (1616)
- MUKHERJEE, MONI MOHAN, A. (1.7.49), with SINGHI & CO., 1-B, Old Post Office Street. (821)
- MUKHERJEE, PROKASH KUMAR, B.Com., A. (1.7.49), 18/1, Chorbagan Lane. (1133)
- MUKHERJI, PRAFULLA KUMAR, G.D.A., A. (1.7.49), F. (16.8.49), MUKHERJI & ROY, 23, Strand Road, Post Box No. 2395. (282)
- MUKHERJI, PRAFULLA KUMAR, M.A., B.Com., A. (1.7.49), F. (16.8.49), GREEN & CO., 20, British Indian Street. (843)
- MUKHERJI, PRASANTA KUMAR, B.Com., A. (1.7.49), S. N. MUKHERJI & CO., 1-B, Old Post Office Street. (988)
- MUKHERJI, RANAJIT KUMAR, B.Com., A. (1.7.49), S. SEN & CO., 137, Canning Street. (1155)
- MUKHERJI & ROY, 23, Strand Road, Post Box No. 2595.
- MUKHERJI (S.N.) & CO., 1-B, Old Post Office Street.
- MUKHERJI, SATYENDRA NATH, F.S.A.A., A. (1.7.49), S. N. MUKHERJI & CO., 1-B, Old Post Office Street. (163)
- MUKHOPADHYAY, AMARNATH, G.D.A., A. (1.7.49), F. (16.8.49), 12, Dalhousie Square East. (620)
- MUKHOPADHYAY, BHUPENDRA NATH, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), N. SARKAR & CO., 17, Mangoe Lane. (250)
- †MUKHOPADHYAY, SIV SANKAR, B.Com., A.S.A.A., A. (1.7.49), C/o P. K. Mitra & Co., P/7, Mission Row Extension. (1478)
- MUKHOPADHYAY, SUSHIL KUMAR, G.D.A., A. (1.7.49), F. (16.8.49), MOOKERJEE BANERJEE & CO., 12, Old Post Office Street. (370)
- †NAGARAJA RAO, RAYASAM, A. (1.7.49), C/o Bird & Co., Chartered Bank Building. (1044)
- †NAIK, KHANDUBHAI MANIBHAI, G.D.A., A. (1.7.49), 67, Stephen House, 4, Dalhousie Square East. (76)
- NANDI, PRAFULLA CHANDRA, M.A. (Cantab.), B.Sc., A. (1.7.49), F. (16.8.49), P. C. NANDI & CO., Lindlie Chambers, 6, Hastings Street. (40)
- †NARGOLWALA, SHIAVAX DINSHAW, B.Com., (Bom.), B.Com., (Hons.), (London), I.C.S., A. (1.7.49), Commissioner of Income-Tax, (West Bengal), 3, Government Place West. (18)

- †NIEMEYER, JOHN RODERICK THEODORE, A. (1.7.49), C/o Andrew Yule & Co., Ltd., 8, Clive Row. (1180)
- †NITOGI, PREMANJAN, A. (1.7.49), with LOVELOCK & LEWES, 4, Lyons Range. (1500)
- NUNDY, MANMATHA NATH, B.Com., A. (1.7.49), GHOSE NUNDY & CO., 84-A, Netaji Subhas Road, Room No. C/7. (759)
- NUNDY, MONOJ KUMAR, B.Com., A. (1.7.49), F. (28.8.50), NUNDY ROY & CO., 6, Old Post Office Street. (754)
- NUNDY ROY & CO., 6, Old Post Office Street.
- †PAL, JATINDRA MOHAN, B.Sc., G.D.A., A. (1.7.49), 91, Surendra Nath Banerjee Road. (827)
- PAL & ROY, 2, Church Lane.
- †PALCHAUDHURI, KRISHNABALLABH, M.A., A. (1.7.49), Pollock House, 28/B, Pollock Street. (271)
- PARKER, WALTER EDMUND, A. (1.7.49), PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road. (1381)
- PARNANDI, RAM MOHAN RAO, A. (1.7.49), C/o Martin Burn Ltd, 12, Mission Row. (509)
- PAUL, ANIL MADHAB, B.Com., A. (5.7.50), B. N. MUKHERJEE & CO., 8/2, Hastings Street, (2nd Floor, Room No. 21). (1779)
- PAUL & RUDRA, 10, Old Post Office Street.
- PEAT, RODERICK MACKAY, M.A., A. (1.7.49), PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road. (1175)
- PERCIVAL, STANLEY WILLIAM, A. (1.7.49), FORD, RHODES, PARKS & CO., Tower House, Chowringhee Square. (1372)
- PODDAR, MANINDRA CHANDRA, A. (1.7.49), F. (23.1.51), SHAHA & CO., 10, Old Post Office Street. (1018)
- †PRAGER, HUBERT NORIS, A. (1.7.49), C/o Steel Bros. & Co., Ltd., 8, Netaji Subhas Road. (1337)
- PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings.
- PYE, JOHN MITCHELL, O.B.E., A.S.A.A., A. (1.7.49), 4, Mangoe Lane. (412)
- †RAGHAVAN, K., A. (1.7.49), Suit No. 31 F, Hindustan Building, Corporation Place. (897)
- †RAGHUPATHI, T. R., A. (1.7.49), C/o Port Commissioners' Office, 15, Strand Road. (700)
- RAHA, RAMES CHANDRA, B.A., A. (1.7.49), with LOVELOCK & LEWES, 4, Lyons Range (789)
- †RAJAGOPALAN, CONJEEVARAM, G.D.A., A. (1.7.49), with PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road. (334)
- RAKSHIT, BIBUTI BHUSAN, B.Com., A. (1.7.49), 233/1-B, Upper Circular Road. (972)
- †RAMABADRAN, GOPALACHARIAR, A. (5.7.50), C/o Hercules Insurance Co., Ltd., 16, Hare Street (1777)
- RAMALINGAM, C. S., A. (1.7.49), ROY & BAGCHI, 8/2, Hastings Street. (895)
- †RANKEN, FRANCIS, A. (1.7.49), C/o Jessop & Co., Ltd., 63, Netaji Subhas Road. (1252)
- RAY & CO., P-27, Prinsep Street.
- RAY, AMITAVA, B.Sc., A. (1.7.49), 27, Allenby Road. (1166)
- RAY, AMIYA NATH, A. (1.7.49), F. (16.8.49), RAY & RAY, 6, Church Lane. (69)
- RAY, ANILENDU, B.Com., A. (1.7.49), RAY & BHATTACHARYA, 8, Old Post Office Street. (1277)
- RAY, BASANTA KUMAR, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), B. K. RAY & CO., 14, Bentinck Street. (132)
- RAY & BHATTACHARYA, 8, Old Post Office Street.
- RAY, BIMALANSU, B.Com., A. (1.7.49), 16-Q, Dover Lane, Ballygunge. (1443)
- RAY, BIMAL CHANDRA, B.Sc., A. (1.7.49), 106/IC, Hazra Road. (747)
- RAY (B.K.) & CO., 14, Bentinck Street.

- RAY, BRAJENDRA KRISHNA, B.Com., A. (1.7.49), F. (29.5.50), 2, Dalhousie Square East (1st Floor). (924)
- RAY, KALIDAS, B.Com., A. (1.7.49), 31/C, Ramakrishna Samadhi Road, P.O. Narkeldanga. (1163)
- RAY, MANINDRA KUMAR, B.Sc., A. (1.7.49), 188/A, Rash Behari Avenue (1392)
- RAY, NRIPENDRA NATH, M.A., B.L., A. (1.7.49), 20, Madan Mitra Lane, P.O. Beadon Street. (1038)
- †RAY, RAMESH CHANDRA, B.Com., A. (1.7.49), 31, Ram Mohan Dutt Road, P.O. Elgin Road. (1259)
- RAY & RAY, 6, Church Lane.
- RAY, SUBODH CHANDRA, M.A., G.D.A., A. (1.7.49), F. (16.8.49), 21-B, Lansdowne Place, Ballygunge. (884)
- RAY MOULIK & CO., 3, Mangoe Lane.
- RAY MOULIK, ANINDYA KUMAR, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), RAY MOULIK & CO., 3, Mangoe Lane. (332)
- READ (GEORGE) & CO., Avenue House, Chowringhee Square.
- REID, ROBERT, A. (1.7.49), C/o Mackinnon Mackenzie & Co. 16, Strand Road. (1429)
- †RICHMOND, WILLIAM JOHN, A. (1.7.49), C/o The Gramophone Co., Ltd., 22, Jessore Road, Dum Dum, Post Box No. 48. (1118)
- ROBSON, THOMAS RUSTOM, A. (1.7.49), PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road. (1380)
- ROY (A.C.) & CO., 1-B, Old Post Office Street.
- ROY, A. C., B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), A. C. ROY & CO., 1-B, Old Post Office Street. (152)
- ROY, AMIYA MOHAN, B.Sc., A.S.A.A., A. (1.7.49), F. (25.9.50), MUKHERJI & ROY, 23, Strand Road, P.B. No. 2595. (1547)
- †ROY, ANIL KUMAR, B.A., A. (1.7.49), F. (13.10.49), C/o Mcleod & Co., Ltd., Post Box No. 78, 3, Netaji Subhas Road. (580)
- ROY (A.M.) & CO., 1/B, Old Post Office Street.
- ROY & BAGCHI, 8/2, Hastings Street.
- †ROY, BHUPENDRA MOHAN, M.A., A.S.A.A., A. (1.7.49), 1, Kabir Road, P.O. Kalighat. (598)
- †ROY, BIBHUTI BHUSAN, B.A., A.S.A.A., A. (1.7.49), with PRICE, WATERHOUSE PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road. (1029)
- †ROY, BIMALA PROSAD, B.A., B.L., A. (1.7.49), Registrar of Joint Stock Companies, West Bengal. "Eastern Court" P-29 Mission Row Extension. (602)
- ROY, HARI PROSANNA, B.Sc., G.D.A., A. (1.7.49), F. (18.7.50), RAY & CO., P-27, Princep Street. (339)
- ROY, JITENDRA MOHAN, G.D.A., A. (1.7.49), F. (16.8.49), J. M. ROY & CO., Temple Chambers (2nd Floor), 6, Old Post Office Street. (363)
- ROY (K. C.) & CO., 13-A, Nandan Road, Bhowanipore.
- ROY, KSHITISH CHANDRA, M.A. (Com.), A.S.A.A., A. (8.8.50), K. C. ROY & CO., 13-A, Nandan Road, Bhowanipore. (1817)
- ROY, NRIPENDRA KRISHNA, M.Sc., A.S.A.A., A. (1.7.49), F. (16.8.49), N. K. ROY & CO., P-39, Princep Street, P.O. Box No. 33, G.P.O. (238)
- ROY (R. N.) & CO., 6 Hastings Street, Lindlie Chambers, 3rd Floor.
- ROY, RATHINDRA NATH, B.Com., A. (1.7.49), R. N. ROY & CO., Lindlie Chambers (3rd Floor), 6, Hastings Street. (609)
- †ROY, SATENDRA CHANDDA, B.Sc., A. (1.7.49), C/o Airways (India) Ltd., P-37, Mission Row Extension. (643)
- ROY, SATYABRATA, F.S.A.A., A. (1.7.49), F. (16.8.49), A. C. ROY & CO., 1-B, Old Post Office Street. (625)
- ROYCHOUDHURI & CO., 244-B, Vivekananda Road.
- ROYCHOUDHURI, SUDHIR KUMAR, B.Com., A. (22.5.50), ROYCHOUDHURI & CO., 244-B, Vivekananda Road. (1737)
- ROY CHOUDHURY (J. N.) & CO., 22, Canning Street.

- ROY CHOUDHURY, JYOTIRINDRA NATH, G.D.A., A. (1.7.49), F. (16.8.49), J. N. ROY CHOUDHURY & CO., 22, Canning Street. (337)
- ROY CHOWDHURY (K. C.) & CO., 12, Dalhousie Square East.
- ROY CHOWDHURY, KSHITISH CHANDRA, G.D.A., A. (1.7.49), F. (16.8.49), K. C. ROY CHOWDHURY & CO., 12, Dalhousie Square East. (342)
- ROY CHOWDHURY, KUMAR CHANDRA, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), ROY CHOWDHURY & MOITRA, 8/2, Hastings Street. (274)
- ROY CHOWDHURY & MOITRA, 8/2, Hastings Street.
- ROY CHOWDHURY, SACHINDRA MOHAN, B.Com., A. (21.3.50), 3, Mangoe Lane. (1660)
- SAHA, GIRINDRA MOHAN, B.Com., F.S.A.A. (Lond.), A. (1.7.49), G. BASU & CO., 6, Hastings Street. (947)
- SAHA, GOPAL CHANDRA, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), SHAHA & CO., 10, Old Post Office Street. (341)
- SAHA, HIRON KUMAR, B.Com., A. (1.7.49), SAHA & MAJUMDAR, P-5, Canning Street (2nd Floor). (875)
- SAHA & MAJUMDAR, P-5, Canning Street (2nd Floor).
- SAHA, RABINDRA NATH, B.Sc., A. (1.7.49), F. (16.8.49), SAHA & MAJUMDAR, P-5, Canning Street (2nd Floor). (808)
- SAHA (S. P.) & CO., 5, Hastings Street, 1st Floor.
- SAHA, SARADA PRASAD, B.Com., A. (23.3.50), S. P. SAHA & CO., 5, Hastings Street (1st Floor). (1680)
- SAMBHU N. DE & CO., 1-B, Old Post Office Street.
- SAMPAT, MATHURADAS DHARAMSHI, G.D.A., A. (1.7.49), Accountant, National Insurance Co., Ltd., 7, Council House Street. (840)
- SANYAL (G.) & CO., Temple Chambers, 6, Old Post Office Street.
- SANYAL, GAURISHANKAR, B.Com., A. (27.11.49), G. SANYAL & Co., Temple Chambers, 6, Old Post Office Street. (1622)
- SANYAL, NRIPENDRA NATH, B.Sc., G.D.A., A. (1.7.49), F. (3.1.50), N. SARKAR & CO., 17, Mangoe Lane. (375)
- SARKAR, ARUN PRAKASH, B.Com., A. (1.7.49), DAS SARKAR & CO., 8/2, Hastings Street. (1432)
- SARKAR, ASOKE KUMAR, B.Sc., A. (1.7.49), F. (16.8.49), 18-B, Mohan Lal Street. (781)
- +SARKAR, BIJAY KUMAR, G.D.A., A. (1.7.49), 8/D, Ekdalia Place, Ballygunge. (1525)
- +SARKAR, DURGA CHARAN, A. (1.7.49), with PRICE WATERHOUSE, PEAT & CO., B-4, Clive Building, 8, Netaji Subhas Road (1162)
- SARKAR (K. C.) & CO., Room No. 46, Stephen House, 4 & 5, Dalhousie Square.
- SARKAR, KSHITISH CHANDRA, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), K. C. SARKAR & CO., Room No. 46, Stephen House, 4 & 5, Dalhousie Square. (207)
- SARKAR (N) & CO., 17, Mangoe Lane.
- SARKAR, NARENDRANATH, M.A., F.S.A.A., A. (1.7.49), F. (11.10.50), 57, Ballygunge Gardens. (68)
- +SARKAR, SUDHINDRA NATH, B.Sc., G.D.A., A. (1.7.49), 80, Karbala Tank Lane. (471)
- +SASTRI, RAYAPROLU PURANANDA, G.D.A., A. (1.7.49), with LOELOCK & LEWES, 4, Lyons Range. (969)
- SEN, AHINDRA NATH, B.A., A. (1.7.49), with LOVELOCK & LEWES, 4, Lyons Range. (952)
- +SEN, AMIYA KUMAR, A. (1.7.49), 11, Lake Avenue. (1406)
- SEN, ARUN KUMAR, B.Com., A. (1.7.49), 3/2, Madan Street (1st Floor). (1390)
- SEN, BANSI, B.Com., A. (1.7.49), 37, Beadon Row, P.O. Beadon Street. (1103)
- +SEN, BIMAN BEHARI, B.A., G.D.A., A. (1.7.49), 80/B, Sambhu Nath Pandit Street, P. O. Elgin Road. (1405)
- +SEN, BISWAJIT, B.Com., A. (28.3.51), 40/2, Guruprasad Chowdhury Lane. (1978)
- SEN (C. R.) & CO., 4, Clive Ghat Street.

- SEN, CHITTA RANJAN, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), C. R. SEN & Co., 4, Clive Ghat Street, 2nd Floor. (71)
- SEN, DEVAPROSAD, B.A., A. (1.7.49), F. (26.10.50), 9/7/C, Pearey Mohan Sur Lane, P. O. Beadon St. (822)
- SEN (J.) & Co., 5, Hastings Street, Top Floor.
- SEN, JITENDRANATH, F.S.A.A., A. (1.7.49), F. (16.8.49), J. SEN & CO., 5, Hastings Street, (Top Floor). (231)
- SEN (P.) & CO., 10, Old Post Office Street, (First Floor).
- SEN, PARBATI SANKAR, M.A., B.Com., A. (1.7.49), F. (24.12.49), P. SEN & CO., 10, Old Post Office Street, (First Floor). (956)
- †SEN, RABINDRA NATH, M.A., B.L., B.Com., A.S.A.A., A. (1.7.49), with PRICE, WATERHOUSE, PEAT & CO., B-4, Clive Buildings, 8, Netaji Subhas Road. (1054)
- SEN (S.) & CO., 137, Canning Street.
- †SEN, SAKTI SANKAR, A. (1.7.49), 5/2-A, Bir Chand Goswami Lane. (693)
- SEN, SANTOSH KUMAR, F.S.A.A., A. (1.7.49), F. (16.8.49), KAR SEN & CO., 9, Hastings Street. (235)
- SEN, SATYA RANJAN, M.A., A.S.A.A., (1.7.49), 9, Old Court House Street. (1216)
- SEN, SAURES CHANDRA, A. (1.7.49), 1/3-B, Dehi Serampore Lane, Ballygunge. (812)
- SEN, SUDHINDRA MOHAN, B.A., A. (1.7.49), 4/1, Apurba Mitter Road. (1246)
- †SEN GUPTA, BENOYENDRA PRASAD, A.S.A.A., A. (1.7.49), C/o The Calcutta Electric Supply Corporation Ltd., Victoria House. (1518)
- SEN GUPTA, BIJAN KUMAR, M.A., B.Com., A. (1.7.49), J. C. DAS & CO., 136, Canning Street. (1263)
- SEN GUPTA, D.M., A. (1.7.49), 10, Hastings Street. (1558)
- SEN GUPTA, KALI PADA, B.Sc., B.Com., A. (1.6.50), 27, Purna Mitra Place, Santhipalli, Tollygunge. (1753)
- SEN GUPTA, NIRAD BARAN, B.Com., A. (17.4.50), 98/2, Harish Mukherjee Road. (1698)
- SENGUPTA (S.) & CO., 10, Old Post Office Street.
- SEN GUPTA, SISIR KUMAR, M.A., A. (1.7.49), P-25, Ganesh Chandra Avenue, P. O. Dharamtalla. (703)
- SEN GUPTA, SITALACHARAN, M.A., G.D.A., A. (1.7.49), F. (16.8.49), S. SEN GUPTA & CO., 10, Old Post Office Street. (458)
- SENGUPTA (S. M.) & SONS, 10, Hastings Street.
- SEN GUPTA, SUDHANSU MOHAN, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), S. M. SEN GUPTA & SONS, 10, Hastings Street. (405)
- SEN GUPTA, SUDHINDRA NATH, B.Com., A. (9.1.50), J. C. DAS & CO., 135, Canning Street. (1645)
- SEN GUPTA, SURENDRA MOHAN, M.A., G.D.A., A. (1.7.49), F. (16.8.49), S. M. SEN GUPTA & SONS, 10, Hastings Street. (166)
- SETHIA (B. M.) & CO., 2, Royal Exchange Place.
- SETHIA, BAHADUR MAL, B.Com., A. (21.9.49), B. M. SETHIA & CO., 2, Royal Exchange Place. (1592)
- SHAHA & CO., 10, Old Post Office Street.
- SHARMA, DURGA PRASAD, M.A., B.Com., A. (1.7.49), SHARMA GAUTAM & CO., 45, Wellesly Street. (1150)
- SHARMA GAUTAM & CO., 45, Wellesley Street.
- SHARMA (H. P.) & CO., Temple Chambers, 6, Old Post Office Street.
- SHARMA, HARI PRASAD, B.Com., A. (1.7.49), H. P. SHARMA & CO., Temple Chambers, 6, Old Post Office Street. (1228)
- SHESHADRI, NAGAR SUBBARAO, G.D.A., A. (1.7.49), 190/B, Rash Behari Avenue. (1024)
- †SHUKLA, RAMESCHANDRA NARBHERAM, B.Com., A. (16.12.49), C/o Louis Dreyfus & Co., Ltd., Pollock House, 28, Pollock Street. (1632)
- †SIFTON, JAMES ELGOOD, A. (1.7.49), C/o Kilburn & Co., Ltd., 4, Frittle Place. (1144)

- †SIM, GEORGE ALEXANDER STRACHAN, A. (1.7.49), C/o Andrew Yule & Co., Ltd., 8, Clive Row (917)
- SINGHI & CO., 1-B, Old Post Office Street.
- SINGHI, RAMCHANDRA, B.A., A.C.A. (ENG. & WALES), A. (1.7.49), F. (16.8.49), SINGHI & CO. 1-B, Old Post Office Street. (667)
- SINHA, BIMAN BHUSAN, B.A., G.D.A., A. (1.7.49), SINHA & MOOKERJEE, 7-A, Duff Lane. (428)
- †SINHA, DILIP KUMAR, B.Com., A. (1.7.49), Agricultural Income Tax Officer, Grade I, 2, Hare Street. (1434)
- SINHA & MOOKERJEE, 7-A, Duff Lane.
- SINHA ROY (S. K.) & CO., 19, Strand Road.
- SINHA ROY, SANTOSH KUMAR, M.A., B.Com., A. (15.5.50), S. K. SINHA ROY & CO., 19, Strand Road. (1715)
- SIRCAR GUPTA & CO., 3/1, Mangoe Lane.
- SIRCAR, SONTOSHMOY, M.A., B.Com., A. (1.7.49), SIRCAR GUPTA & CO., 3/1, Mangoe Lane. (1371)
- SLOAN, JAMES. A. (1.7.49), C/o Mackinnon Mackenzie & Co., 16, Strand Road. (1427)
- SMAILES, JOHN, A. (1.7.49), F. (23.12.50), FORD, RHODES, PARKS & CO., Tower House, Chowringhee Square. (517)
- †SMALLEY, DAVID, A. (1.7.49), McLeod & Co. Ltd., McLeod House, 3, Netaji Subhas Road. (1510)
- †SMALLEY, JOHN, A. (1.7.49), C/o McLeod & Co. Ltd., A, Netaji Subhas Road. (1508)
- SMEDLEY, WILLIAM OLIVER, A. (1.7.49), FORD, RHODES, PARKS & Co., Tower House, Chowringhee Square. (1376)
- SOM (R.) & CO., 1, Ramananda Chatterjee Street.
- SOM, RAKHALDAS, B.A., A.S.A.A., A. (1.7.49), F. (15.11.50), R. SOM & CO., No. 1, Ramananda Chatterjee Street. (1027)
- SREEN (Y. P.) & CO., 9, Royal Exchange Place, 3rd Floor, Room No. 4.
- SREEN, YASH PAL, B.A., A. (1.7.49), F. (16.8.49), Y. P. SREEN & CO., No. 9, Royal Exchange Place, 3rd Floor, Room No. 4. (630)
- †SRINIVASAN, HIEMAGALUR RAMIENGAR, M.A., A.S.A.A., A. (1.7.49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1315)
- †SUBRAMANIAN, K. M., A. (1.7.49), Audit Officer, Damodar Valley Corporation, Anderson House, Alipore. (303)
- †SUBRAMANIAN, N. P., B.A., G.D.A., A. (1.7.49), Secretary & Chief Accountant, Orient Longmans Ltd., 17, Chittaranjan Avenue. (1179)
- SUR, AMAL KUMAR, M.A., B.Com., A. (1.7.49), 14/P, Middle Road, P.O. Intally. (1350)
- SUR, PURNANKA MOHAN, F.S.A.A., A. (1.7.49), F. (16.8.49), SUR & SEN, 11, Old Post Office Street. (419)
- †SUR, UPENDRA NATH, B.Sc., A.S.A.A., A. (1.7.49), Suit 8, 36, Chowringhee. (1131)
- SURI & CO., 2nd Floor, No. 1, British Indian Street.
- SURI, ISHAR SINGH, G.D.A., A. (1.7.49), SURJ & CO., No. 1, British Indian Street (2nd Floor). (955)
- †SURI, TEJ PRATAP SINGH, B.Sc. A. (1.7.49), No. 1, British Indian Street, (2nd Floor). (1064)
- †SWAMI, M. VAIDYANATHA, M.A., G.D.A., A. (1.7.49), Internal Auditor, The Indian Oxygen & Acetylene Co. Ltd., 48/1, Diamond Harbour Road. (410)
- SWAMINATHAN, RAMAKRISHNA, B.Com., A. (11.11.49), 112-B, Russa Road. (1614)
- TANDAN, GOPAL DAS, G.D.A., A. (1.7.49), with S. R. BATLIBOI & CO., 1-B, Old Post Office Street. (380)
- †TANEJA, RAGHUBIR LAL, A. (1.7.49), C/o Place Siddons & Gough, 6, Lyons Range. (486)
- †TANNER, JOHN DARLEY, A. (1.7.49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1033)

- †TARAPOREWALA, B. NADIRSHAW, A. (21.9.49), 84, Dharamtala Street, Block A, Room No. 1. (1597)
- †THAKUR, KAMAKHYA PRASAD, B.A., A. (1.7.49), Commercial Tax Officer, Canning Street Dist. II Charge, 19, Madan Street. (1171)
- THOMSON, ALISTAIR YOUNG, A. (1.7.49), C/o Mackinnon Mackenzie & Co., 16, Strand Road. (1428)
- †TURCAN, CHARLES IAN, A. (1.7.49), C/o Andrew Yule & Co., Ltd., 8, Clive Row. (920)
- TURNBUL, GRAHAM FRASER, A. (1.7.49), FORD RHODES. PARKS & CO., Tower House, Chowringhee Square. (1173)
- †VENKITA RAMAN, KALPATHY SIVARAMAKRISHNA, A. (7.7.50), 3. Government Place West. (1785)
- †VERNEDE, JACK RONALD, A. (1.7.49), C/o Duncan Brothers & Co. Ltd., 31, Netaji Subhas Road, P. B. No. 189, G.P.O. I. (1300)
- VICCAJEE, VICTOR FRAMJEE, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), S. R BATLIBOI & CO., 1-B, Old Post Office Street. (43)
- †VISWANATHAN, PERINKILAM SUBRAMANIAN, M.A., A. (12.7.50), Income-Tax Officer, Central Circle V. 4, Hastings Street. (1801)
- †WALKER, WILLIAM JOHN BARR, A. (1.7.49), C/o The Statesman Ltd., Chowringhee Square. (1322)
- †WRIGHT, LEWIS ARTHUR, A. (1.7.49), C/o The Gramophone Co Ltd, 33, Jessore Road, Post Box No. 47, Dum Dum. (1139)
- CUTTACK
- NAIK (H.) & CO., Telenga Bazar.
- NAIK, HRUDAYANAND, B.A., A. (1.7.49), F. (16.8.49), H. NAIK & CO., Telenga Bazar. (710)
- DARJEELING.
- MITRA (P. K.) & CO., Nihar Lodge Ladenla Road.
- DESHABANDHUNAGAR (24 PARGANAS).
- BASU, PANCHANAN, B.Com., A. (1.7.49). (480)
- DHANBAD
- GUTGUTIA (K. N.) & CO., Oil Mill Road.
- DIBRUGARH (ASSAM).
- CHATTERJEE, N. C., A. (1.7.49), F. (16.8.49), Dibrugarh District Club. (1573)
- SARKAR, MRINAL KANTI, B.A., A. (1.7.49), M. K. SORCAR & CO., Mankata Road. (1490)
- SINGH, MUKTI PRASAD, B.A., A. (1.7.49), F. (16.8.49), Santipara, Rehabari P. O. (779)
- SORCAR (M. K.) & CO., Mankata Road.
- IMSERGARH (DT. BURDWAN).
- †MORRIS, JOSEPH, A. (1.7.49), Sanctoria. (1400)
- †TANEJA, K. N., B.Com., A. (1.7.49), C/o Andrew Yule & Co., Ltd., (1086)
- DAS GUPTA, PROMATHA NATH, B.A., G.D.A., A. (1.7.49), F. (29.11.50), Danish Road. (665)
- GHOLA (DIST. 24 PARGANAS).
- BANERJEE, MRITYUNJAY, B.Com., A. (3.3.51). (1966)
- GONDALPARA (DIST. HOOGHLY).
- GANGOPADHYAY, SUSHIL KUMAR, B.Com., A. (1.7.49), Ambika Chatterji Road. (1020)
- HOWRAH.
- BANERJEE, PROFULA SANKAR, B.Sc. G.D.A., A. (1.7.49), F. (16.8.49), DAY & CO., 7, Dinoo Lane, P. O. Kadamtala. (506)
- †DATTA, BIMAL BHUSHAN, B.Com., A. (8.2.51), 30, Bharpara Road, P.O. Botanic Garden. (1951)
- DAY & CO., 7, Dinoo Lane, P.O. Kadamtala.
- DAY, BIRENDRA KUMAR, A. (1.7.49), F. (16.8.49), DAY & CO., 7, Dinoo Lane, P. O. Kadamtala. (537)

GUPTA, SACHINDRA NATH, B.Com., A. (21.3.50), 254. Panchanantala Road. (1663)

†HALPIN, HENRY JOSEPH, A.C.A. (ENG. & WALES), A. (1.7.49), C/o Burn & Co. Ltd., Howrah Iron Works. (1553)

KUNDU, RADHA KRISHNA, B.A., A. (1.7.49), 5/1, Dabendra Ganguly Road, Salimar. (944)

JALPAIGURI.

PAUL & RUDRA, No. 3, West Gumtee.

RUDRA, ASIT BARAN, B.Sc., B.L., G.D.A., A. (1.7.49), F. (16.8.49), PAUL & RUDRA, No. 3, West Gumtee. (302)

MALDA (W. BENGAL).

†BANDYOPADHYAY, HIRAN KUMAR, B.A., G.D.A., A. (1.7.49), Agricultural Income-Tax Officer, Malda Range. (369)

NOWGONG (ASSAM).

†CHAKRABARTY, BRINDABAN CHANDRA, B.A., G.D.A., A. (7.11.50), Income-Tax Officer. (1887)

SHILLONG.

†BARDALAI, KIRAN CHANDRA, B.Com., A. (1.7.49), Chief Auditor of Co-operative Societies, Assam, Geeta Bhawan, Kench's Trace. (1125)

MAJUMDAR, UPENDRA CHANDRA, B.Sc., G.D.A., A. (1.7.49), F. (16.8.49), G. S. Road. (343)

TRIBENI (DIST. HOOGLY)

†SEN GUPTA, SATYABRATA, M.A. (Com.), A. (1.7.49), C/o Tribeni Tissues Ltd., Village. Chandrahati. (1257)

REGION IV

THE STATES OF UTTAR PRADESH, BIHAR, MADHYA PRADESH, BHOPAL, RAJESTHAN, VINDHYA PRADESH AND MADHYA BHARAT.

AGRA.

AGARWAL, KAILASHI LAL, B.Com., LL.B., A. (25.8.49), KAILASH & CO., Kokila Market, Kinari Bazar. (1582)

AGARWALA, DWARKA PRASAD, B.Com., LL.B., A. (6.2.51), 309, Kanhaiya Buildings, Belanganj. (1946)

AGRAWALA (K. B. L.) & CO., 70, Kanahaiya Buildings, Raja-ki-Mandi.

AGARWALA, KUNJ BEHARI LAL, B.Com., LL.B., A. (1.7.49), K. B. L. AGARWALA & CO., 70, Kanahaiya Building, Raja-ki-Mandi. (1190)

DIKSHIT (M. L.) & CO., 13, Vijay Nagar Colony.

DIKSHIT, MOHAN LAL, B.Com., LL.B., A. (1.7.49), M. L. DIKSHIT & CO., 16, Vijay Nagar Colony. (1346)

GARG, PREM DAYAL, M.A., B.Com., A. (22.7.50), Wazir Pura. (1808)

GUPTA (S. N.) & CO., "Sukh Niketan", Mahatma Gandhi Road.

GUPTA, SUKH NANDAN, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), S. N. GUPTA & CO., "Sukh Niketan", Mahatma Gandhi Road. (123)

KAILASH & CO., Kinari Bazar.

MEHTA (R. S.) & CO., 79-F, Prem Nagar, Dayalbagh.

MEHTA, RAGHUBIR SINGH, M.A., G.D.A., A. (1.7.49), F. (13.10.49), R. S. MEHTA & CO., 79-F, Premnagar, Dyal Bagh. (951)

†VENUGOPAL K. V., B.Sc., A. (1.7.49), No. 4 Wing, I.A.F. Station. (1539)

AKOLA

†LAWYER, NARIMAN JAMSHEDJI, B.A., A. (17.5.50), C/o Office of the Assistant Commissioner of Income-Tax, Akola Range. Station Road. (1724)

ALIGARH.

RASOOL, SHARIATUR, G.D.A., A. (1.7.49), F. (16.8.49), S. RASOOL & CO., Dohpur Road. (115)

ALLAHABAD.

JAISWAL (G. P.) & CO., 90, Johnstoneganj.

JAISWAL, GAYA PRASAD, G.D.A., A. (1.7.49), F. (16.8.49), G. P. JAISWAL & CO., 90, Johnstoneganj. (278)

†KAR, PURNENDU MOHAN, M.Sc., A. (1.7.49), C/o A. H. Wheeler & Co., 15, Elgin Road. (818)

†MUKHERJEE, BHUPENDRA NARAYAN, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), Income-Tax Appellate Tribunal, 23-A, Thornhill Road. (245)

BANARAS.

CHATTERJEE, ABIMUKTA, G.D.A., A. (1.7.49), F. (16.8.49), CHATTERJEE & CHATTERJEE, Lala Lajpat Rai Road. (197)

CHATTERJEE & CHATTERJEE, Lala Lajpat Rai Road.

MISRA, SHRI KRISHNA, B.Com., A. (21.3.50), S. K. MISRA & CO., 39/79, Chowk. (1669)

SAIGAL, P. N., A. (1.7.49), F. (16.8.49), Near Kamachha P. O. (1560)

BAREILLY.

JAIN, THAKUR DAS, G.D.A., A. (1.7.49), F. (16.8.49), JAIN CHOUDHURY & CO., Khanna Building. (319)

BHAGALPUR CITY.

†HAQUE, MOHAMMAD EKRAMUL, A. (1.7.49), Hakim Amir Hassan Lane, Tatapur. (511)

BHOPAL.

†SAKSENA, SHIV PRASAD, B.Com., LL.B., A. (1.7.49), Assistant Accounts Officer, Office of the Deputy Accountant-General, (M. P.), Outside Peergate. (1550)

SHARMA, PARMESHWARI BALLABH, B.Com., A. (1.7.49), P. B. SHARMA & CO., Chowk. (1066)

DARBHANGA (BIHAR).

DUTT, RONENDRA NATH, M.A., LL.B., A.C.A. (ENG. & WALES), A. (1.7.49), Raj Darbhanga. (83)

DEHRA DUN.

BAHRI (P. N.) & CO., 15, Rajpur Road.

BAHRI, PARMA NAND, G.D.A., A. (1.7.49), F. (16.8.49), P. N. BAHRI & CO., 15, Rajpur Road. (256)

GHAZIABAD.

JAGDISH PRASAD & CO., Grand Trunk Road.

GWALIOR.

BHARGAVA, M.B., A. (1.7.49), Behind Chitra Talkies, Lashkar. (1559)

GUPTA (S. N.) & CO., Parwati Niwas, Sarafa Bazar, Lashkar.

KHANNA & KHOSLA, Massoom Building, Patenkar Road, Lashkar.

SINDE, BABURAO GOVINDRAO, B.Com., A. (23.8.50), 11, Shivaji Road, Birlanagar. (1853)

VIDYARTHI & SONS, Deedwana Oli, Lashkar.

VIDYARTHI, BISHEN SAHAI, A. (16.1.51), VIDYARTHI & SONS, Deedwana Oli, Lashkar. (1938)

HALDWANI.

†KHANNA, PADAM LAL, B.Com. (LOND.), A. (1.7.49), C/o Tikonia Automobile Engineers. (557)

HAZARIBAGH.

RUDRA, RABINDRANATH, B.Com., A. (1.7.49), F. (23.3.50), Lakuthi. (865)

INDORE.

DAFRIA & CO., 8, M. T. Cloth Market.

DAFRIA, VARDHAMAN GULABCHAND, B.Com., A. (7.10.49), DAFRIA & CO., 8, M. T. Cloth Market. (1611)

DINUBHAI & CO., 13, Mahatma Gandhi Road.

GANDHI (O. T.) & CO., 44, Bada Sarafa.

GANDHI, OCHALAL TRIBHOVANDAS, B.Com., A. (27.8.49), O. T. GANDHI & CO., 44, Bada Sarafa. (1585)

GUPTA (R. L.) & CO., 35, Sitlamata Bazar.

GUPTA, RATANLAL BANKATLAL, B.Com., LL.B., A. (1.7.49), F. (27.2.50), R. L. GUPTA & CO., 35, Sitalamata Road. (929)

JOSHI (R. D.) & CO., 5, Yeshwant Road.

JOSHI, RAJARAM DURGASHANKER B.A., A. (1.7.49), F. (16.8.49), R. D. JOSHI & CO., 5, Yeshwant Road. (716)

KASBEKAR, SITARAM MAHABLESHWAR, A. (1.7.49), F. (11.9.50), R. D. JOSHI & CO., 5, Prince Yeshwant Road. (770)

KORKE, YESHWANT TRIMBAK, A. (1.7.49), R. D. JOSHI & CO., 5, Prince Yeshwant Road. (831)

MEHTA, MANMOHAN CHAND, B.Com., A. (19.8.50), DINUBHAI & CO., 13, Mahatma Gandhi Road. (1842)

PADLIYA (C. H.) & CO., 21, Bada Sarafa

PADLIYA, CHANDRAPRAKASH HIRALAL, B.Com., A. (22.12.49), C. H. PADLIYA & CO., 21, Bada Sarafa. (1637)

PANDIT, RAMAKANT VINAYAKRAO, B.Com., A. (1.7.49), Assessing Officer for Industrial Tax and Excess Profits Duty and Sales Tax Officer. (971)

RANGNEKAR, GANGADHAR VISHNUPANT, B.Com., A. (1.7.49), 34, Topkhana Lane No. 2. (980)

†SHAH, SUMANCHANDRA THAKORLAL, A. (1.7.49), Asst. Manager, Nandlal Bhandari Mills Ltd., 23, New Colony, Near M. S. High School. (1039)

JABALPORE.

MADAN (C) & CO., 816, Jawaharganj

MADAN, PRAKASH CHANDRA, B.Com., A. (21.3.50), C. MADAN & CO., 816, Jawaharganj. (1668)

JAIPUR CITY.

BHAL, HANS RAM, G.D.A., A. (1.7.49), B. D. GARGIYA & CO., Kothari Bhawan, Opposit Bhawani Talkies. (1138)

BHOGILAL CHIVANLAL SHAH & CO., Johri Bazar.

†DAS, ROHINI KANTO, B.Sc., A.S.A.A., A. (1.7.49), Inspecting Assistant Commissioner of Income-Tax, 20, New Colony. (1273)

GARG, HEM CHAND, B.A., (Com.) (Hons.), A. (24.9.49), R. K. KHANNA & CO., Opp. Prem Prakash Cinema. (1604)

GARGIYA (B. D.) & CO., Kothari Bhawan, Opp. Bhawani Talkies, Outside Sanganeri Gate.

GUTGUTIA (K. N.) & CO., Sir Mirza Ismail Road.

JAIN, MUNNI LAL, M.Com., LL.B., A. (1.7.50), with SINGHI & CO., Khetan Bhawan, Mirza Ismail Road. (1856)

JOSHI SURANA & CO., Durlabh Bhawan, Sir Mirza Ismail Road.

KHANNA (R. K.) & CO., Opp. Prem Prakash Cinema, Chaura Rasta.

KHOSLA (B.) & CO., Johari Bazar.

†KHOSLA, BALRAM, B.A., G.D.A., A. (1.7.49), F. (25.9.50), B. KHOSLA & CO., Johari Bazar. (470)

LEKHI (U. S.) & CO., Johri Bazar.

LEKHI, UGGER SEIN, A. (15.5.50), U. S. LEKHI & CO., Johri Bazar. (1713)

SHARMA, MADAN LAL, B.Com., A. (21.9.49), Piplani Bhawan, Mirza Ismail Road. (1601)

SINGHI & CO., 'Khetan Bhawan', Sir Mirza Ismail Road.

SURANA, PRATAP SINGH, B.Com., A. (1.7.49), F. (5.10.50), JOSHI SURANA & CO., Durlabh Bhawan, Sir Mirza Ismail Road. (892)

JAMSHEDPUR.

†CHAUDHURI, SAROJ KUMAR, M.A., B.L., A. (1.7.49), Deputy Controller of Accounts, Tata Iron & Steel Co., Ltd. (1142)

†DAMKEVALA, HORMAZDIAR FREDON, A.S.A.A., A. (1.7.49), Internal Audit Officer, The Tata Iron & Steel Co., Ltd. (659)

†DASTUR, HOMI JAMSHED, B.A., G.D.A., A. (1.7.49), Assistant Controller of Accounts, The Tata Iron & Steel Co., Ltd. (701)

†GHEYARA, FRAMJI KAIKHUSHROO, A. (1.7.49), Senior Accounts Officer, Tata Locomotive & Engineering Co., Ltd. (976)

- †KESAV, BINDIGANAULEY, B.Sc., A. (24.8.49), C/o Accounts Department, Tata Locomotive & Engineering Co., Ltd (1578)
- †KRISHNAMOORTHY, BANGALORE, A.S.A., A. (1.7.49), Assistant Controller of Accounts, The Tata Iron & Steel Co., Ltd. (1509)
- †KURUVILLA, PALAKUNNATHU JACOB, B.Sc., B.Com., A. (1.7.49), Accounts Officer (Financial), The Tata Locomotive & Engineering Co. Ltd. (795)
- †NAGABHUSHAN, BAGILUR SUBBARAMIAH, B.Sc. (Hons.), A. (7.2.51), Senior Accounts Assistant (I S. V.), Accounts Dept., Tata Iron & Steel Co., Ltd. (1949)
- †NATARAJAN, K., B.A., A. (1.7.49), Assistant Controller of Accounts, The Tata Iron & Steel Co., Ltd. (881)
- †RUSTOMJI, MINOO KAIKHOSRU, B.A. (Hons.), (LONDON), A. (1.7.49), Controller of Accounts, Tata Locomotive & Engineering Co., Ltd. (1463)
- JHARIA (DT. MANBHUM).
- MAITRA, PHANINDRA BHUSAN, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), P. B. MAITRA & CO., K. Werah & Company Buildings. (65)
- THAKKAR, TRIBHUVAN SIVLAL, B.A., A. (1.7.49), TRIBHUVANDAS THAKKAR & CO., Bharat Motor Stores Building, Near Petrol Pump. (966)
- THAKKAR TRIBHUVANDAS & CO., Bharat Motor Stores Building, Near Petrol Pump.
- JHINKPANI (SINGHBHUM DT.).
- LAKSHMINARASIMHAN, V. E., M.A., A. (7.1.50), Probationary Office Superintendent-cum-Accountant, Associated Cement Cos. Ltd., Chaibasa Cement Works (1644)
- JODHPUR.
- BHATT, ASHWINI KUMAR, B.Com., A (25.8.50), Opp. Bride, Kutcheri Road Sojati Gate. (1854)
- GANG, ABHEYMAL B.Com., A. (1.7.49), Sojati Gate. (1484)
- SHARDA (J.) & CO., Mirchi Bazar.
- SHARDA, JETHANAND, B.Com., A. (16.8.49), J. SHARDA & CO., Mirchi Bazar (1574)
- SHARMA, UDAYA NAND. B.A., LL.B., A. (1.7.49), F. (16.8.49), 57, Jaswanth Bhawan. (848)
- KANPUR.
- AGARWAL (P. D.) & CO., 39/24, Meston Road.
- AGRAWAL, PRABHU DAYAL, B.Com., LL.B., A. (30.5.50), P. D. AGRAWAL & CO., 39/24, Meston Road (1750)
- BHARGAVA (P. S.) & CO., Anant Niwas, Birhana Road.
- BHARGAVA, PRAHLAD SHARAN, B.Com., A. (1.7.49), P. S. BHARGAVA & CO., Anant Niwas, Birhana Road (1467)
- BHATIA, SANTOKH SINGH, A. (1.7.49), with SODHBANS & CO., Commercial Building, Mahatma Gandhi Road. (1549)
- †BHATTACHARYYA, KALINARAYAN, B.Sc. G.D.A., A. (1.7.49), F. (16.8.49), Chief Accountant, Kanpur Development Board. (451)
- BHATTY (J. S.) & CO., Commercial Building, Mahatma Gandhi Road.
- BHATTY, ISHWAR SINGH, G.D.A., A. (1.7.49), F. (16.8.49), SODHBANS & CO., Commercial Buildings, Mahatma Gandhi Road. (382)
- CHATURVEDI (B. N.) & CO., Chaturvedi House, Kasturba Gandhi Road.
- CHATURVEDI, BISHAMBER NATH, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), B. N. CHATURVEDI & CO. Chaturvedi House, Kasturba Gandhi Road. (321)
- FULLER, ROLAND USHER, A. (1.7.49), F. (16.8.49), PRICE, WATERHOUSE, PEAT & CO., 14/87, Civil Lines, P. B. No. 61. (119)
- GUPTA, MUNSHILAL CHITARMAL, M.A., B.Com., A.S.A., A. (1.7.49), F. (12.3.50), Laxman Bhawan, Mall Road. (263)
- †GUPTA, RAM NATH, B.Com., A. (1.7.49), Sales Tax Officer. (1265)
- JAIN LALL & CO., 44/320, Meston Road, Post Box No. 274.

- KALRA, BHUPENDRA PAL SINGH, B.Com., A. (6.2.51), B. S. KALRA & CO., Birhana Road (1948)
- KALRA (B. S.) & CO., Birhana Road.
- KAPOOR, SIRI KRISHAN, M.A., A. (1.7.49), S. K. KAPOOR & CO., No. 1, Muir Road. (1379)
- LAL, BRIJ MOHAN, A. (1.7.49), Account's Officer, U.P. Government Roadways Central Workshop. (989)
- LALL, RAMA MOHAN, B.Com., LL.B., A. (20.5.50), JAIN LALL & CO., 44/329, Meston Road, Post Box No. 274. (1736)
- MAN MOHAN LALL & CO., 33/9, Chowk (Stationery Bazar).
- MEHRA, BADRINATH, B.Com., A. (5.9.50), 8-26, Arya Nagar. (1859)
- MEHRA KHANNA & CO., The Mall.
- MEHROTRA & CO., 15/247-A, Civil Lines.
- MEHROTRA, HAKIM ROY, G.D.A., A. (1.7.49), F. (16.8.49), MEHROTRA & Co., 15/247-A, Civil Lines. (47)
- MEHROTRA TANDON & Co., Pioneer Building, Meston Road.
- MEHROTRA, SATYA NARAIN, B.Com., A. (1.7.49), MEHROTRA TANDON & Co., Pioneer Building, Meston Road. (1082)
- †MENZIES SIR ROBERT, O.B.E., A. (1.7.49), Post Box No. 77, Sutherland House (121)
- PARMARTHI (R. K.) & Co., 59/40 Birhana Road.
- PARMARTHI, RAM KRISHNA, B.Com., A. (18.4.50), R. K. PARMARTHI & Co., "Vishwambhar Bhawan", 59/40, Birhana Road (1700)
- †PHILLIPOSE, A. SQUADRON LEADER, A. (1.7.49), Senior Accounts Officer, No. 1, B.R.D., I.A.F. Stn. (1548)
- PRAG DUTTA, B.Com., A. (1.7.49), PRAG MAHENDRA & Co., Arun Nivas Birhana Road. (1251)
- PRICE, WATERHOUSE PEAT & Co., 14/87, Civil Lines.
- SAKSENA, MAN MOHAN LAL, B.Com., LL.B., A. (1.7.49), MAN MOHAN LAL & Co., 33/9, Chowk, (Stationery Bazar). (1310)
- SHARMA (J.N.) & Co., 26/49, Birhana Road.
- SHARMA, JAGANNATH, A. (1.7.49), F. (16.1.51), J. N. SHARMA & Co., 26/49, Birhana Road. (1038)
- SHARMA, SHAMBU NATH, M.Com., A. (15.12.49), with P. L. TANDON & Co., Post Box No. 113. (1629)
- †SINGH, PURUSHOTTAM DEO, B.Com., A. (15.12.49), with P. L. TANDON & Co., Post Box No. 113. (1630)
- †SINHRAJ, AJIT MOHAN, B.Com., A. (1.7.49), C/o Audit Dept., Begg. Sutherland & Co., Ltd., Civil Lines. (800)
- SODHBANS & Co., Commercial Building, Mahatma Gandhi Road.
- TALWAR, AMRIT LALL, G.D.A., A. (1.7.49), F. (16.8.49), P. L. TANDON & Co., Post Box No. 113, Mahatma Gandhi Road. (688)
- TANDAN, AVADH BEHARI, B.Com., LL.B., A. (1.7.49), MEHROTRA TANDAN & Co., Pioneer Building, Meston Road. (1063)
- TANDON (P.L.) & Co., P.O. Box 113, Wescott Buildings, Mahatma Gandhi Road.
- TANDON, PYARE LAL, A.S.A.A., A. (1.7.49), F. (16.8.49), P. L. TANDON & Co., Post Box No. 113, Westcott Building, Mahatma Gandhi Road. (533)
- TANEJA (C.D.) & Co., 26/46, Birhana Road, Phool Mahal.
- TANEJA, CHETAN DASS, M.Com., A. (23.3.50), C. D. TANEJA & Co., 26/46, Birhana Road, Phool Mahal. (1678)
- VAISH, S. & Co., 161, Civil Lines, VAISH SHIAM BEHARI LAL, B.Com., LL.B., G.D.A., A. (1.7.49), F. (16.8.49), S. VAISH & Co., 161, Civil Lines. (14)
- †WIC. K.G., M.A., A. (1.7.49), 113/51, Swarupnagar. (975)
- LUCKNOW.
- †BANERJI, ASOKA PROKASH, G.D.A., A. (1.7.49), Pir Jabi. (615)
- BASANT RAM & SONS, Kaiserbagh Circus.
- BHARGAVA & Co., 16, Jehangirabad Mansion, Mahatma Gandhi Marg, Hazratganj.

- BHARGAVA, MAHESHNARAIN, A. (1.7.49), F. (16.8.49), BHARGAVA & Co., 16, Jehangirabad Mansions, Hazratganj. (714)
- BHARGAVA RAMESH CHANDRA, B.Com., LL.B., A. (1.7.49), R. CHANDRA & Co., Dr. B. N. Varma Road. (1495)
- BHATIA (D.) & Co., 66, Gautam Budh Marg.
- CHANDRA (R.) & Co., Dr. B. N. Varma Road.
- DAS GUPTA, BENOYENDRA NATH, B.A., A.S.A.A., A. (1.7.49), F. (16.8.49), B. N. DAS GUPTA & Co., New Civil Lines. (234)
- GUPTA (R.C.) & Co., 4, Canning Road
- GUPTA, RAM CHAND, B.Com., A. (1.7.49), F. (7.6.50), R. C. GUPTA & Co., 4, Canning Road. (830)
- †JUKALVI, KUNDAN LAL, B.A., LL.B., A. (1.7.49), C/o Office of the Registrar of Joint-Stock Companies, United Provinces. (699)
- †KRISHNAMACHARI, MADUMBAI RAJAGOPALA, G.D.A., A. (1.7.49), Manager, Railway Co-operative Credit Society Ltd. (1657)
- MATHUR (K. N.) & Co., 10, Clay Square
- MATHUR, KAMESHWAR NATH, B.Com., A. (11.11.50), K. N. MATHUR & Co., 10 Clay Square. (1894)
- MOHAN & Co., Bisheshwar Nath Road, Opp. Jai Hind Talkies.
- MOHAN, BHOLA NATH, G.D.A., A. (1.7.49), F. (16.8.49), MOHAN & Co., Bisheshwar Nath Road, Opp. Jai Hind Talkies. (148)
- PANDYA & Co., Kaiserbagh Circus. PANDYA, SATYAVANT, A. (1.7.49), F. (16.8.49), BASANT RAM & SONS, Kaiser Bagh Circus. (29)
- †SATYANARAYANIAH, K.M., B.A., A. (1.7.49), Accounts Officer, Transport Commissioner's Office, 2, Rana Pratap Marg. (1030)
- SINGH (M.P.) & Co., 4, Raibehari Lal Road.
- SINGH, MAHENDRA PRATAP, B.Com., A. (1.7.49), M. P. SINGH & Co., 4, Raibehari Lal Road. (1454)
- †SINGHANIA, HARI RAM, B.Com., A. (1.7.49), P.O. Box No. 77 (1545)

MEERUT CITY.

JAIN, ANANT KUMAR, B.Com., LL.B., A. (7.6.50), JAIN LALL & Co., Premपुरi, Railway Road (1761)

JAIN LALL & Co., Premपुरi Railway Road.

MODINAGAR (DIST. MEERUT).

†BANSAL, RAM KUMAR, B.A. (Com.), A. (1.7.49), Additional Secretary, Modi Vinaspati Mfg. Co. (998)

†KHANNA, KRISHAN GOPAL, B.A., A. (1.7.49), Finance Secretary, Modi Mills Ltd. (553)

†MALHOTRA IQBAL NATH, A. (1.7.49), Additional Secretary, Modi Soap Works. (1126)

NAGPUR.

AMBEKAR (W.G.), & Co., Ayachit Road, Mahal.

AMBEKAR, WAMAN GANESH, M.A., B.Com., A. (1.7.49), W. G. AMBEDKAR & Co., Ayachit Road, Mahal. (1129)

BHANDARI RANJEET MAL, B.Com., A. (1.7.49), Gopilal Misra Annexe Building, 17, Jail Road. (1199)

BODHANKAR, VENKATESH MANOHARRAO, A. (1.7.49), F. (29.4.50), K. K. MANKESHWAR & Co., Kingsway. (921)

†DORJI, JAMSHED PESTONJI, B.A., G.D.A., A. (1.7.49), Assistant Manager, The Model Mills Nagpur Ltd., Umrer Road. (1215)

GADRE, MAHESHWAR JANARDAN, G.D.A., A. (1.7.49), F. (16.8.49), MAHESHWAR GADRE & Co., Tilak Road, Mahal. (519)

MAHESHWAR GADRE & Co., Tilak Road, Mahal.

MANKESHWAR (K.K.) & Co., Kingsway.

MANKESHWAR, KRISHNA KHANDERAO, G.D.A., A. (1.7.49), F. (16.8.49), K. K. MANKESHWAR & Co., Kingsway. (124)

SALVE & Co., 2nd Floor, Valli Manzil, Kamptee Road.

- SALVE, NARENDRA KUMAR P., B.Com., A. (9.9.50), SALVE & Co., 2nd Floor, Vali Manzil, Kamptee Road. (1867)
- †SESHADRI, SAMUDRAM SUBRAYER, G.D.A., A. (1.7.49), F. (16.8.49), Accounts Officer, Agriculture Dept., Madhya Pradesh. (488)
- †SOMAYAJULU, GARIKAPATI SIVARAMA LAKSHMI NARASIMHA, B.Com., A. (1.7.49), S. A. S. Apprentice, Accountant General's Office. (1488)
- †SUBRAMANIAM, P.V., A. (26.8.49), Accountant, Lipton Ltd., Post Box No. 31, Kingsway. (1588)
- VENKATARAMIAH, MALLIMADUGULLA, A. (16.1.51), Dr. G. R. Wyawahare's Blocks, Ramdaspeth. (1939)

PATNA.

- †BOSE, RANJIT KUMAR, B.A., LL.B., A. (1.7.49), D.C.M.A., C/o J. C. M. A. Office. (1494)
- DATTA (S.N.) & Co., Datta-Villa, Kadamkuan.
- DATTA, SURENDRA NATH, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), S. N. DATTA & Co., "Datta-Villa", Kadamkuan. (317)
- GUPTA, BISHADENDU, B.Sc., F.S.A.A., A. (1.7.49), F. (16.8.49), B. GUPTA & Co., "Savarnasan", P.O., Bankipore. (209)
- GUTGUTIA (K. N.) & Co., Hasan Manjil, Fraser Road.
- JAGDISH JHA, B.Com., A. (23.3.50), with K. N. GUTGUTIA & Co., Fraser Road. (1677)
- †SAMBAMURTI, MALEKKAVERI NATESA IYER, B.A., F.S.A.A., A. (1.7.49), F. (16.8.49), Income-Tax Appellate Tribunal Patna Bench, Post Box No. 41. (215)
- SARKAR (N.) & Co.,
- SHARAN (B.) & Co., "Girindra Dham", Station Road.
- SHARAN, BHARATAGRAJ, B.A., A. (21.3.50), B. SHARAN & Co., "Girindra Dham", Station Road. (1666)
- SINHA, BINOD KUMAR, B.Com., A. (7.10.49), B. K. SINHA & Co., Sukhdeva Pd. Varma Road. (1610)

RATLAM.

- JOSHI (R.D.) & Co., Dalumodi Bazar.

SAHARANPUR.

- †SUD, PYARE LAL, B.A., LL.B., A. (18.8.50), Manager, The Lord Krishna Sugar Mills Ltd., (1832)

REGION V.

THE STATES OF DELHI, PUNJAB (I), AJMER-MERWARA, HIMACHAL, PRADESH AND PATIALA AND EAST PUNJAB STATES UNION

ABDULLAPUR (Ambala Distt.).

- †BUDHRAJA, DINA NATH, A. (12.7.50), C/o Saraswati Sugar Syndicate Ltd., (1796)

AJMER

- BEATTY, W., A. (1.7.49), Grace Cottage, Civil Lines. (1572)
- DANI (R.S.) & Co., Naya Bazar.
- DANI, RADHEY SHYAM, B.Com., A. (21.9.49), R. S. DANI & Co., Naya Bazar. (1594)
- GARGIEYA (B.D.) & Co., Main Hindu Hotel, Madar Gate.
- MATHUR, MANGI LAL, B.Com., A. (15.5.50), with B. D. GARGIEYA & Co., Madar Gate. (1717)
- SHARMA, GANGA PRASAD, B.Com., A. (1.7.49), with B. D. GARGIEYA & Co., Main Hindu Hotel, Madar Gate. (1212)

AMRITSAR.

- BANSAL, BISHAN DAS, B.A., B.Com., A. (29.8.50), Karmon Deori. (1774)
- KAHER, AMIR CHAND, A. (6.7.50), 1, Majitha Road. (1783)

MEHRA, (P.C.) & Co., Katra Ahluwalia.

MEHRA, PURANCHAND, A. (1.7.49), F. (16.8.49), P. C. MEHRA & Co., Katra Ahluwalia. (394)

TALWAR (D.S.) & Co., Katra Ahluwalia.

TALWAR, DEV SEN, A. (1.7.49), F. (3.3.50), D. S. TALWAR & Co., Katra Ahluwalia. (968)

BEAWAR.

BHARGAVA, ISHWARI PRASAD, A. (1.7.49), F. (16.8.49), "Ishwar Bhawan". (1570)

GARGIFYA (B.D.) & Co., Gargieya Niwas.

GARGIEYA, BHAGWAN DAS, G.D.A., A. (1.7.49), F. (16.8.49), B. D. GARGIEYA & Co., "Gargieya Niwas". (95)

GARGIEYA, KANHAIYA LAL, A. (1.7.49), F. (16.8.49), Gargieya Niwas. (1561)

SHARMA, PANDIT NAURANG RAY, A. (1.7.49), F. (16.8.49), Diggi Street. (41)

DELHI

ABDUL MANNAN S., G.D.A., A. (1.7.49), F. (16.8.49), Churiwala, Gali Jute Walle. (377)

AGARWAL, PITAM CHAND, B.Com., A. (1.7.49), C/o Kamal & Co. (Jaipur) Ltd., Post Box No. 301, Kashmere Gate. (1017)

†AHUJA, KARAM NARAIN, A. (28.12.50), House No. 5563 Street No. 75, Regarpura, Karol Bagh. (1928)

ANNADHANAM, K., G.D.A., A. (1.7.49), F. (30.3.50), S. VAIDYANATH AIYAR & Co., 4, Kashmere Gate. (757)

BAGAI & Co., 1934, Burn Bastion Road.

BAGAI, SITA RAM, B.A., (Com.), A. (1.7.49), BAGAI & Co., 1934, Burn Bastion Road. (1198)

BATRA & Co., 6104, Paharidhiraj.

BATRA, SHADI LAL, B.A. A. (1.7.49), BATRA & Co., 6104 Pharidhiraj. (1318)

BHARGAVA, BAL RAJ, B.A. (Com.), A. (1.7.49), Bhriku Niwas, Chuna Mandi, Paharganj. (1436)

BHATIA (A.S.) & Co., Burn Bastion Road.

BHATIA, AVTAR SINGH, B.Com., A. (1.7.49), F. (12.5.50), A. S. BHATIA & Co., Burn Bastion Road. (570)

BHATIA (D.) & Co., Sadar Bazar.

BHATIA, DEV RAJ, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), D. BHATIA & Co., Sadar Bazar. (584)

BHUSAN, CHANDRA, B.A. (Com.), A. (1.7.49), with R. S. GUPTA & Co., Chandni Chowk. (1247)

CHANDIOK, JAGDISH CHANDER, B.A., A. (1.7.49), F. (16.8.49), WALKER, CHANDIOK & Co., Kashmere Gate. (362)

†CHOKRA, V.N., A. (1.7.49), 5/67, Western Extension, Karolbagh. (487)

DAS, RAM CHARAN, B.A., (Com.), A. (4.5.50), R. C. DAS MATHUR & Co., 2673, Roshan Pura, Nai Sarak. (1709)

†DATTA, MAHESH, M.A., LL.B., A.S.A.A., A. (1.7.49), C/o Rehabilitation Finance Administration, Old Secretariat. (709)

DIWAN, ARJAN DATTA, M., B.Com., A. (1.7.49), 72, G.B. Road. (1469)

GULATI MULK RAJ, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), D. BHATIA & Co., Sadar Bazar. (861)

GUPTA (O.N.) & Co., 1910, Chowri Bazar.

GUPTA, ONKAR NATH, B.A., (Com.), A. (12.11.49), O. N. GUPTA & Co., 1910, Chowri Bazar. (1818)

GUPTA (R.S.) & Co., Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk.

GUPTA, RANJIT SINGH, G.D.A., A. (1.7.49), F. (16.8.49), R. S. GUPTA & Co., Shree Mahalakshmi Market, Behind Imperial Bank of India, Chandni Chowk. (174)

GUPTA, SURAJ PRAKASH, B.A., (Com.), A. (1.7.49), F. (16.8.49), Kucha Bela Mull Katra Daryan. (893)

GUPTA (VINOD B.) & Co., 4-B, Daryaganj.

DELHI—(Contd.)

- GUPTA, VINOD BHUSHAN, B.A., (Com.), LL.B., A. (8.11.50), VINOD B. GUPTA & Co., 4-B Daryaganj. (1893)
- HAZARI, CHAND KISHAN, B.Com., A. (1.7.49), 5, Hasn Building, Nicholson Road. (1210)
- †IRANI, ZAL RUSTAM, A.S.A.A., A. (1.7.49), 19-A, Alipore Road. (149)
- JAGDISH PRASAD & Co., Chandni Chowk.
- JAGDISH PRASAD, B.A., B.Com., G.D.A., A. (1.7.49), F. (16.8.49), JAGDISH PRASAD & Co., Chandni Chowk. (140)
- JAIN, JITENDRA KUMAR, B.Com., A. (1.7.49), with S. VAIDYANATH AIYAR & Co., 4, Kashmere Gate. (1221)
- JAIN (N.C.) & Co., 1789, Dariba Kalan.
- JAIN NEM CHAND, B.Com., G.D.A., A. (1.7.49), F. 16.8.49), N. C. JAIN & Co., 1789, Dariba Kalan. (563)
- JAIN, SATYAVADI KAPOOR CHAND, B.A., G.D.A., A. (1.7.49), F. (16.8.49), 537, Egerton Road. (443)
- †JAYARAMAN, ARINGUNDRAM PONNUSWAMY, B.A., A. (1.7.49), Probationary Officer, Room No. 20, I.A.S. Training School Metcalfe House. (1515)
- KAPOOR, BHIM SEN, A. (1.7.49), F. (26.1.50), K. B. SEN & Co., Nathuram's Buildings, No. 24, Daryaganj. (452)
- KAPOOR (J.M.) & Co., 475, Katra Neel.
- KAPOOR, JAGMOHAN, B.A., (Com.), A. (22.3.50), J. M. KAPOOR & Co., 475 Katra Neel, Chandni Chowk. (1676)
- KHANNA & Co., 4, Kashmere Gate.
- KHANNA, DIWAN BUGHAMAL, A. (1.7.49), F. (16.8.49), Ram Bhawan Prem Nagar Subzi Mandi. (1317)
- KHANNA, JAI CHANDRA, B.Com., A. (1.7.49), F. (16.8.49), JAGDISH PRASAD & Co., Chandni Chowk. (737)
- KHANNA, KALA RAM, A. (1.7.49), F. (16.8.49), MEHRA KHANNA & CO., Behind Imperial Bank, M. J. Building, Chandni Chowk. (591)
- KHANNA & KHOSLA, 26, Faiz Bazar, Daryaganj.
- KHANNA, MULKH RAJ, B.Sc. (Hons.), G.D.A., A. (1.7.49), F. (3.5.50), S. VAIDYANATH AIYAR & CO., 4, Kashmere Gate. (109)
- KHANNA (R.K.) & CO., Dariba Kalan.
- KHANNA, RAJ KUMAR, B.A. (Hons.), LL.B., A. (1.7.49), R. K. KHANNA & CO., Dariba Kalan. (1187)
- KHANNA, VISHAN DATT, G.D.A., A. (1.7.49), F. (16.8.49), KHANNA & KHOSLA, 26, Faiz Bazar Road, Daryaganj. (354)
- KHOSLA (D.P.) & CO., Chandni Chowk.
- KHOSLA, DHARM PRAKASH, B.Sc., A. (1.7.49), F. (16.8.49), D. P. KHOSLA & CO., Chandni Chowk. (721)
- MADAN GOPAL, A. (1.7.49), Baghichi Gainda Mal, Rang Mahal. (1557)
- MALHOTRA, BALDEV RAJ, B.Com. (LOND.), A.S.A.A., A. (1.7.49), F. (16.8.49), ROY MALHOTRA & CO., Kashmere Gate. (619)
- MALHOTRA, KHUSHAL CHAND, G.D.A., A. (1.7.49), F. (16.8.49), K. C. MALHOTRA & CO., 346, Hamilton Road. (462)
- MALIK, RAM NATH, B.A. (Com.), A. (28.2.51), T. C. MALIK & CO., Chandni Chowk (Fatehpuri). (1964)
- MALIK (T.C.) & CO., Chandni Chowk, (Fatehpuri).
- MALIK, TARA CHAND, B.A., G.D.A., A. (1.7.49), F. (16.8.49), T. C. MALIK & CO., Chandni Chowk (Fatehpuri). (192)
- MATHUR (G.S.) & CO., No. 10, Mangal Building, Chandni Chowk.
- MATHUR, GULAB SINGH, M.A., LL.B., A. (11.10.50), G. S. MATHUR & CO., No. 10, Mangal Building, Chandni Chowk. (1880)
- MATHUR, JAGDISH CHANDRA, A. (1.7.49), F. (16.8.49), J. C. MATHUR & CO., 1008, Egerton Road. (588)
- †MATHUR, OM PRAKASH, B.A. (Com.), A. (24.12.49), 7-B, Timarpur. (1641)

- MATHUR (P. D.) & CO., Jagannath Building, Behind Imperial Bank of India, Chandni Chowk.
- MATHUR, PARMESHWAR DAYAL, B.A., (Com.), A. (1.7.49), F. (13.10.49), P. D. MATHUR & CO., Jagannath Building, Behind Imperial Bank of India, Chandni Chowk. (922)
- MATHUR (R. C. DAS) & CO., 2673, Roshan Pura, Nai Sarak.
- MATHUR, R. M., A. (1.7.49), F. (16.8.49), 2860, Chahalpuri Street, Kinari Bazar. (1555)
- MATHUR, SURAJ NARAIN, A. (1.7.49), F. (16.8.49), Kinari Bazar. (1556)
- MATHUR, SURESH CHANDRA, B.A. (Com.), A. (1.7.49), SURESH C. MATHUR & CO., Mercantile Bank Buildings, Chandni Chowk. (1276)
- MEHRA & CO., 74, G.B. Road.
- MEHRA, JAGAT MOHAN, G.D.A., A. (1.7.49), F. (16.8.49), MEHRA KHANNA & CO., Behind Imperial Bank, M. J. Building, Chandni Chowk. (581)
- MEHRA KHANNA & CO., M. J. Buildings, Behind Imperial Bank, Chandni Chowk.
- MEHRA (P. R.) & CO., 56, Daryaganj.
- MEHRA, PIRTHI RAJ, G.D.A., A. (1.7.49), F. (16.8.49), P. R. MEHRA & CO., 56, Daryaganj. (15)
- MEHRA, SATYAPAL, B.A. (Hons.), M.A., A. (1.7.49), MEHRA & CO., 74, G.B. Road. (1019)
- NARAIN PRASAD, B.A. (Com.), A. (21.3.50), JAGDISH PRASAD & CO., Chandni Chowk. (1654)
- NATH AHUJA & CO., 21, Park Area, Karol Bagh.
- †NATH, GOBIND RAM, B.A., A. (1.7.49), NATH AHUJA & CO., 21, Park Area, Karol Bagh. (932)
- †PARASURAMA IYER, TRICHUR SUBRAMANIA IYER, A. (1.7.49), Dy. Accountant-General, Posts & Telegraphs, Old Secretariat. (304)
- RAJ K. TANDON & CO., Dharmapura Street.
- RALLAN, BALKISHAN MOHRIMAL, G.D.A., A. (1.7.49), F. (16.8.49), B. M. RALLAN & CO., 1/1581, Court Compound, Kashmere Gate. (316)
- RAMANAND AIYAR (S.) & CO., Near Lahore Gate Police Post, G.B. Road.
- RAMANANDHAM, S., A. (1.7.49), S. RAMANAND AIYAR & CO., Near Lahore Gate Police Post, G.B. Road. (1217)
- RAMASWAMI, SHERMADEVI YEGNASWAMI, B.A., G.D.A., A. (1.7.49), Chief Accountant, Ruby General Insurance Co. Ltd., 21, Daryaganj. (950)
- RANGANATHAN, T. S., B.Sc., A. (22.7.50), with S. VAIDYANATH AIYAR & CO., 4, Kashmere Gate. (1807)
- SACHDEV, SATINDAR NATH, G.D.A., A. (1.7.49), F. (3.5.50), KHANNA & CO., 4, Kashmere Gate. (629)
- SEN (K. B.) & CO., Nathuram's Building, 24, Daryaganj.
- SETHI (C. L.) & CO., 21, Daryaganj.
- SETHI, CHAMAN LAL, A. (8.8.50), C. L. SETHI & CO., 21, Daryaganj. (1818)
- SHARMA, BASU DEO, B.Com., A. (19.2.51), Katra Hira Lal, Chandni Chowk. (1957)
- †SONDHI, SUSHIL KUMAR, B.A., A. (1.7.49), Advances Section, Rehabilitation Finance Administration, Old Secretariat, Alipore Road. (1178)
- SONI (B. S.) & CO., 1413, Chandni Chowk, (Near Central Bank of India).
- SONI, BAL BIR SINGH, B.A., F.S.A.A., A. (1.7.49), F. (11.9.50), B. S. SONI & CO., 1413, Chandni Chowk, (Near Central Bank of India). (195)
- SRIVASTAVA (H. C.) & CO., 2123, Kinari Bazar.
- SRIVASTAVA, HEM CHANDRA, B.A. (Com.), A. (6.12.50), H. C. SRIVASTAVA & CO., 2123, Kinari Bazar. (1914)
- SURESH C. MATHUR & CO., Mercantile Bank Buildings, Chandni Chowk.
- †TALATI, BEJONJI BURJORJI, A.S.A.A., A. (1.7.49), C/o The Central Bank of India Ltd. (1053)
- TANDON, RAJ KISHORE, B.A. (Hons.), A. (21.9.49), RAJ K. TANDON & CO., Dharmapura Street. (1595)

VAIDYANATH AIYAR (S.) & CO., 4, Kashmere Gate.

VAIDYANATHAN, SUBBAIYAR, B.A., G.D.A., A. (1.7.49), F. (16.8.49), S. VAIDYANATH AIYAR & CO., 4, Kashmere Gate. (93)

†VARADARAJAN, T. R., B.A. (Com.), A. (1.7.49), with S. VAIDYANATH AIYAR & CO., 4, Kashmere Gate. (1479)

VASUDEV, SURENDRA NATH, B.A., A. (4.10.50), 26, Faiz Bazar, Daryaganj. (1874)

†VENKATESAN, B.A., A. (1.7.49), with S. VAIDYANATH AIYAR & CO., 4, Kashmere Gate. (792)

VLJAYARAGHAVAN, VADURUR SUNDARAM, A. (1.7.49), S. VAIDYANATH AIYAR & CO., 4, Kashmere Gate. (1146)

DELHI CANTT.

†LUTHRA, ANIRUDHAR KRISHAN, PLT. OFF., A. (21.3.50), Officers' Mess, I.A.F. Palam. (1655)

JAGADHRI (Dist. Ambala).

AGGARWAL (S.D.) & CO.

AGGARWAL, SUKH DEV, B.A. (Com.), A. (21.4.50), S. D. AGGARWAL & CO. (1702)

JULLUNDUR CITY.

DASS & CO., Railway Road.

KAPUR, ARJAN DAS, A. (1.7.49), F. (12.1.50), DASS & CO., Railway Road. (597)

MARWAHA, SHIV PRAKASH, A. (28.12.50), with SONI CHATRATH & CO., 195, Railway Road. (1931)

SHARMA (D.) & CO., General Motor Stand.

SHARMA, DURGA DAS, B.A., G.D.A., A. (1.7.49), F. (16.8.49), D. SHARMA & CO., General Motor Stand. (406)

SONI CHATRATH & CO., 195, Railway Road.

TACKNAIT (S.L.) & CO., 6, Basti Nau.

TACKNAIT, SHIV LAL, G.D.A., A. (1.7.49), F. (11.11.49), S. L. TACKNAIT & CO., 6, Basti Nau. (265)

LUDHIANA.

ARORA, ANOOP LAL, G.D.A., A. (1.7.49), F. (16.8.49), Hospital Road. (126)

NEW DELHI.

†AGARWAL, SARDARI LAL, M.A. (Econ.), B.Com., A. (23.1.50), C/o P.B. No. 17. (1649)

AHUJA (H.S.) & CO., 17, Regal Building.

AIYAR & CO, Lakshmi Buildings, Connaught Circus.

AIYAR (V. SANKAR) & CO., Scindia House, Connaught Circus.

ANAND GOPAL, B.A. (Com.), A. (28.11.50), with V. SAHAI & CO., 36/G, Connaught Circus. (1909)

ARORA, GIAN DEV, A. (1.7.49), with S. P. CHOPRA & CO., 'F' Block, Connaught Place. (1230)

BASANT RAM & SONS., Top Floor, Plaza Cinema Buildings, Connaught Circus.

†BASU, SAILENDRA KUMAR, B.Sc., A. (1.7.49), Assistant Cost Accounts Officer, Ministry of Finance (I & C Division). Shahjehan Road. (741)

†BHALLA, ANAND PRAKASH, B.A., A. (28.12.50), 15, Purana Killa Road. (1930)

BHALLA (J.C.) & CO., Servants of India Insurance Co. Premises, 7, Prem House, Connaught Place.

BHALLA, JAGDISH CHANDER B.A., A (1.7.49), F. (16.8.49), J. C. BHALLA & CO., Servants of India Insurance Co. Premises, 7, Prem House, Connaught Place. (805)

†BHANDARI, PRAKASH NATH, B.Com. (Lond), A. (1.7.49), Chief Accounts Officer, Central Tractor Organisation, Government of India, New Pusa. (327)

BHATIA, JAGMOHANLAL, A.C.A. (Eng. & Wales), A. (1.7.49), with A. F. FERGUSON & CO., Scindia House, P.O. Box No. 24. (885)

BHATNAGAR (C.S.) & CO., 64, Regal Buildings.

- BHATNAGAR, CHETANYA SWAROOPA, M.A., B.Com., A. (1.7.49), F. (1.6.50), C. S. BHATNAGAR & CO., 64, Regal Buildings. (984)
- CHADHA (T. R.) & CO., 64, Regal Buildings.
- CHADHA, TILAK RAJ, B.A. (Hons.), A. (1.7.49), T. R. CHADHA & CO., 64, Regal Buildings. (1056)
- CHANDIOK, SWARAJ, B.A., A. (1.7.49), F. (3.5.50), SWARAJ CHANDIOK & CO., No. 20-L, Connaught Circus. (979)
- CHATRATH, JAGDISH RAJ, B.A., A. (1.7.49), F. (12.3.50), SONI CHATRATH & CO., 8, Regal Buildings. (638)
- CHOJAR, RAM LABHAYA, G.D.A., A. (1.7.49), F. (16.9.50), R. L. CHOJAR & CO., 29, Prem House, Connaught Place. (207)
- CHOPRA (S. P.) & CO., 'F' Block, Connaught Place, Radial Road No. 7.
- CHOPRA, SURAJ PRAKASH, B.A., B.Com. (Lond.), A. (1.7.49), F. (16.8.49), S. P. CHOPRA & CO., 'F' Block, Connaught Place, Radial Road No. 7. (547)
- DHAWAN (S. N.) & CO., 64, Regal Buildings.
- DHAWAN, SHIV NARAIN, B.Com., A. (1.7.49), F. (16.8.49), S. N. DHAWAN & CO., 64, Regal Buildings. (940)
- †DINODIA, MADHU RAM, B.Com., LL.B., A. (1.7.49), 22, Barakhamba Road (1093)
- FERGUSON (A. F.) & CO., 'Scindia House', Curzon Road.
- GIRISH CHAND, B.A. (Hons.), A. (1.7.49), GIRISH CHAND & CO., 11, 'L' Block, Connaught Circus. (1424)
- GOEL, VISHWA NATH, B.A. (Com.), A. (1.7.49), 64, Queensway, Post Box No. 17. (632)
- †GUPTA, PURSHOTTUM LAL, B.A., A. (1.7.49), Planning Officer (Accounts), Employees' State Insurance Corpn. (Ministry of Labour). (1083)
- HARBANS SINGH, B.Com., A. (1.7.49), H. S. AHUJA & CO., 17, Regal Buildings (1067)
- JAIN, JIA LAL, B.A., A. (6.1.50), SODHBANS & CO., "Dilbar Building", Original Road, Paharganj. (1650)
- KAPOOR (D. P.) & CO., 'N' Block, Opposite Scindia House, Connaught Circus.
- KAPOOR, DURGA PERSHAD, B.Com., A. (1.7.49), D. P. KAPOOR & CO., 'N' Block, Opp. Scindia House, Connaught Circus. (1197)
- KAPUR (A. N.) & CO., 32-H, Connaught Circus.
- KAPUR, AMAR NATH, B.Com., LL.B., G.D.A., A. (1.7.49), F. (19.1.50), A. N. KAPUR & CO., 32-H, Connaught Circus (431)
- †KAPUR, DHARAM DEV, A. (1.7.49), 2, Keeling Road. (869)
- KAPUR (N. D.) & CO., 'B' Block, Connaught Place.
- KAPUR, NARAIN DAS, G.D.A., A. (1.7.49), F. (16.8.49), N. D. KAPUR & CO., 'B' Block, Connaught Place. (205)
- KAPUR, SIRI CHAND, B.A., A. (1.7.49), F. (11.9.50), SONI CHATRATH & CO., 8, Regal Buildings, Connaught Place. (904)
- KAPUR (S. P.) & CO., 7/90-C, Connaught Circus.
- KAPUR, SURAJ PRAKASH, B.A. (Com.), LL.B., A. (27.4.50), S. P. KAPUR & CO., 7/90-C, Connaught Circus. (1706)
- KHANNA (K. C.) & CO., 9665, Gobind Mansion, Connaught Circus.
- KHANNA, KRISHNA CHANDRA, A. (1.7.49), F. (16.8.49), K. C. KHANNA & CO., 9665, Gobind Mansion, Connaught Circus. (723)
- KHANNA, PREM NATH, B.A., A. (1.7.49), P. N. KHANNA & CO., 38, Regal Buildings, Connaught Place. (1072)
- †KHETARPAL, MULK RAJ, A. (21.3.50), V. SANKAR AIYAR & CO., Scindia House. (1671)
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